



United Nations

**Voluntary funds administered by the
United Nations High Commissioner
for Refugees**

Audited financial statements
for the year ended 31 December 1998 and
Report of the Board of Auditors

General Assembly
Official Records
Fifty-fourth session
Supplement No. 5E (A/54/5/Add.5)

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United Nations • New York, 1999

Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

Contents

Chapter

Page

Abbreviations	v
Letters of transmittal	vi
I. Report of the Board of Auditors	1
Summary	1
A. Introduction	3
B. Financial issues	4
C. Management issues	7
D. Acknowledgement	16
Annex	17
II. Audit opinion	20
III. Statement of the High Commissioner's responsibilities and approval of the financial statements ..	21
IV. Financial statements for the year ended 31 December 1998	22
Notes to the financial statements	22
Statement I Income and expenditure and changes in reserves and fund balances for the year ended 31 December 1998	27
Annex to statement I: special programmes (including trust funds)	28
Statement II Assets, liabilities, reserves and fund balances as at 31 December 1998	31
Annex to statement II: special programmes (including trust funds)	32
Statement III Cash flows for the year ended 31 December 1998	35
Schedule 1 Status of governmental, intergovernmental and private contributions for the year ended 31 December 1998	36
Schedule 2 Status of prior years' outstanding contributions as at 31 December 1998	60
Schedule 3 General programmes: Appropriations under the Annual Programme for the year ended 31 December 1998	62
Schedule 4 Special accounts: funds available for the year ended 31 December 1998	75
Schedule 5 Special programmes (including trust funds): funds available for the year ended 31 December 1998	76
Schedule 6 Status of prior years' projects: obligations liquidated/outstanding as at 31 December 1998	79
Schedule 7 Loans made to or on behalf of refugees	85

Schedule 8	Cash and term deposits as at 31 December 1998	86
Schedule 9	Cash and term deposits 1994–1998	87
Schedule 10	Non-convertible currency holdings as at 31 December 1998	88
Appendix	1998 extrabudgetary in-kind donations	89

Abbreviations

CASWANAME	Central Asia, South-West Asia, North Africa and the Middle East
CIS	Commonwealth of Independent States
CPA	Comprehensive Plan of Action
DAFI	Deutsch Akademische Flüchtling Initiative
PI	Public information

Letters of transmittal

3 March 1999

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1998, certified as correct and approved in accordance with paragraph 11.4 of those Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako Ogata

The Chairman of the Board of Directors
United Nations
New York

29 June 1999

Sir,

I have the honour to present to you the report of the Board of Auditors to the General Assembly and the audit opinion on the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1998.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu **Prempeh**
Auditor General of Ghana
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Report of the Board of Auditors

Summary

The Board of Auditors has audited the operations of the voluntary funds administered by the United Nations High Commissioner for Refugees at the headquarters of the Office of the United Nations High Commissioner for Refugees at Geneva and at its branch offices in Austria, China, Croatia, Djibouti, France, Germany, Greece, the Islamic Republic of Iran, Italy, Lebanon, Saudi Arabia, Somalia, the Syrian Arab Republic, Turkey and Venezuela for the period from 1 January to 31 December 1998. The Board also validated the financial statements of the voluntary funds administered by the High Commissioner.

The Board's main findings are as follows:

(a) The financial statements and schedules of the voluntary funds generally conform to the United Nations accounting standards, except for recognition of income for trust funds and disclosure of liabilities for end-of-service benefits;

(b) Of the \$346.4 million advanced to the implementing partners during 1998 and recorded as expenditure, financial reports had not been received for \$92.8 million as at 31 March 1999. In addition, audit certificates had not been received in respect of \$97.0 million in funds advanced to government partners and \$234.5 million in funds advanced to other implementing partners. For 1997, however, audit certificates had been received to cover expenditures of \$293 million (70 per cent) out of the \$421 million advanced;

(c) The projects reviewed at headquarters and in the field did not contain work plans or milestones for project implementation;

(d) Out of 2,565 projects implemented during the years 1994 to 1997, 2,123 projects (83 per cent) had not been closed as at November 1998;

(e) Although action in many of the key areas of Project Delphi was scheduled to have been completed by October 1997, the activity was either at the draft stage or was yet to commence as at April 1999.

The main recommendations are that the Administration should:

(a) Treat advances to implementing partners as accounts receivable at the time the advances are made and clear the advances to expenditure on receipt of satisfactory financial reports, and also persevere in its efforts to clear the outstanding balances of cash advances expeditiously, in particular the balances relating to earlier years;

(b) Assess the reasons for non-compliance by respective governmental and non-governmental implementing partners with the requirement to render audit certificates as prescribed in the sub-agreements and draw up a strategy, in consultation with the Board of Auditors, for securing sufficient audit certificates, based on the materiality and perceived level of risk of individual projects, in order to provide adequate evidence in support of expenditure reported by implementing partners;

(c) Ensure that work plans are programme-specific and that they are prepared as an integral part of the project planning and monitoring process;

(d) Exercise stricter control over the progress of work of implementing partners in order to ensure achievement of the stated objectives and recover the savings of \$371,368 from the implementing partner concerned;

(e) Review completed projects to ensure that they are promptly closed;

(f) Update plans still to be implemented under Project Delphi, prioritize those activities which can be implemented with the available resources and monitor the implementation of the plans to ensure that they achieve their objectives.

A list of the Board's recommendations is included in paragraphs 12 and 13 of the report.

A. Introduction

1. In accordance with paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the High Commissioner for the period from 1 January to 31 December 1998. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those auditing standards require that the Board plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January to 31 December 1998 had been incurred for the purposes approved by the Executive Committee of UNHCR; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of the voluntary funds administered by the High Commissioner presented fairly the financial position as at 31 December 1998. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. The audit was carried out at UNHCR headquarters at Geneva and at its branch offices in Austria, China, Croatia, Djibouti, France, Germany, Greece, the Islamic Republic of Iran, Italy, Lebanon, Saudi Arabia, Somalia, the Syrian Arab Republic, Turkey and Venezuela.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. The Board has also reviewed the adequacy of internal controls and the efficiency of procedures relating to the management of projects, the system of procurement and the management of assets. The Board also examined the present status of Project Delphi, cash advances to implementing partners and the Memorandum of Understanding with the Office of Internal Oversight Services.

5. The Board continued its practice of reporting the results of specific audits through audit observations and management letters containing audit findings and

recommendations to the Administration. The practice helped in maintaining an ongoing dialogue with the Administration on audit issues.

6. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to UNHCR. The Administration has confirmed the facts on which the Board's observations and conclusions are based and has provided explanations and answers to the Board's queries. The report is divided into two parts, covering the audit of financial issues and management issues respectively.

7. The Board's main recommendations are reported in paragraph 12 below. The detailed findings are discussed in paragraphs 14 to 126.

1. Previous recommendations not fully implemented

8. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has highlighted separately below those recommendations that have not been fully implemented by UNHCR. The Board has indicated the current stage of implementation in the present report. The years shown in parentheses (starting from 1995) are those in which the Board recommended that UNHCR:

(a) Ensure that audit certificates are submitted by the implementing partners in sufficient time for the Administration to have the necessary assurance about the regularity, compliance and propriety of the expenditure incurred by the implementing partners (1995 and 1996);

(b) Ensure timely signing of sub-agreements with implementing partners (1995 and 1996);

(c) Make the preparation of work plans an integral part of the project-planning and monitoring process (1995 and 1996).

9. Concerning recommendation 8 (a) above, UNHCR informed the Board that its established policy required implementing partners to present, within a realistic period of time after the end of the project, their audit certificates. For international and national non-governmental organizations the period of time set for the submission of audit certificates falls after the time at which the Board's audit is finalized. The Board noted that in respect of the financial period ended 31 December 1997, UNHCR had obtained some 70 per cent of the required audit certificates. The Board, however, would still urge UNHCR to encourage implementing parties to submit the audit certificates within the time-frame stipulated by UNHCR in the agreements.

10. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made by the Board in its report for the year ended 31 December 1997.¹ Details of actions taken and the comments of the Board are outlined in the annex to the present report.

11. The General Assembly, in its resolution 52/212 B of 31 March 1998, accepted the recommendations of the Board of Auditors for improving implementation of its recommendations approved by the General Assembly subject to the provisions contained in the resolution. The Board's proposals, which were transmitted to the General Assembly in a note by the Secretary-General (A/52/753, annex), included the following main elements:

(a) The need for specification of timetables for the implementation of recommendations;

(b) The disclosure of office-holders to be held accountable;

(c) The establishment of an effective mechanism to strengthen oversight in regard to the implementation of audit recommendations. Such a mechanism could be in the form of either a special committee comprising senior officials or a focal point for audit and oversight matters.

The Board noted that UNHCR had generally complied with those requirements.

2. Main recommendations

12. In its present report the Board recommends that the Administration:

(a) Treat advances to implementing partners as accounts receivable at the time the advances are made and clear the advances to expenditure on receipt of satisfactory financial report, and also persevere in its efforts to clear the outstanding balances of cash advances expeditiously, in particular the balances relating to earlier years (para. 27);

(b) Assess the reasons for non-compliance by respective governmental and non-governmental implementing partners with the requirement to render audit certificates as prescribed in the sub-agreements and draw up a strategy, in consultation with the Board of Auditors, for securing sufficient audit certificates, based on the materiality and perceived level of risk of individual projects, in order to provide adequate evidence in support of expenditure reported by implementing partners (para. 35);

(c) Ensure that work plans are programme-specific and that they are prepared as an integral part of the project-planning and monitoring process (para. 53);

(d) Exercise stricter control over the progress of work of implementing partners in order to ensure achievement of the stated objectives and recover the savings of \$371,368 from the implementing partner concerned (para. 68);

(e) Review completed projects to ensure that they are promptly closed (para. 76);

(f) Update plans still to be implemented under Project Delphi, prioritize those activities which can be implemented with the available resources and monitor the implementation of those plans to ensure that they achieve their objectives (para. 106).

13. The Board's other recommendations appear in paragraphs 19, 21, 38, 45, 47, 50, 57, 61, 72, 79, 85, 91, 110 and 116.

B. Financial issues

1. Financial statements

United Nations accounting standards

14. The Board assessed the extent to which the UNHCR financial statements for the year ended 31 December 1998 conformed to the United Nations accounting standards. The review indicated that the financial statements were generally consistent with the standards, but further work was needed to bring the financial statements fully in line with them. The main areas for attention are recognition of income and disclosure of liabilities for end-of-service benefits.

Recognition of income

15. In its report of 19 October 1998 (A/53/513, para. 90), the Advisory Committee on Administrative and Budgetary Questions recommended that while income recognition for special programmes should be on an accrual basis, contributions to trust funds should be recognized only when received, as required under paragraph 35 of the United Nations accounting standards. The Board noted that the UNHCR financial statements for 1998 included an amount of \$129.85 million as voluntary contributions receivable, covering both special programmes and trust funds. The Board considers that the amount relating to the trust funds should have been excluded from this amount.

Disclosure of liabilities for end-of-service benefits

16. The Board noted that UNHCR had not made specific disclosure in the financial statements of the amount of liability for end-of-service and post-retirement benefits indicating the basis of valuation, although that was required under paragraph 57 of the United Nations accounting standards. The Administration stated that such expenses were incurred and accounted for on a cash basis in the financial year when staff members are separated. It maintained that the amount of liability for 1998 could not be disclosed, as the valuation could not be carried out prior to the closure of the accounts; it would carry out the exercise to determine the liability for disclosure in 1999. The Administration also stated that it was planning to engage the services of an appropriate professional firm for the valuation.

17. The Board is aware that the review by the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) of United Nations accounting standards would specifically include the standards relating to matching of income and expenditure with regard to voluntary contributions and disclosure of liabilities for end-of-service and post-retirement benefits. The Board awaits the outcome of the review.

Valuation of contributions in kind

18. Note 2 (f) of the financial statements for 1998 states that contributions in kind are recorded at the fair market value. In practice, the Board notes that UNHCR employed two methods of valuing contributions in kind: budgetary contributions in kind were disclosed at the fair market value, but extrabudgetary contributions in kind were disclosed at the value indicated by the donors.

19. The Board recommended and the Administration agreed that in the notes to the financial statements the disclosure of the method of valuation of all contributions in kind should be consistent with the actual method of valuation employed.

Understatement of miscellaneous income and administrative expenses

20. The Board noted that bank charges and ex gratia payments amounting to \$1.05 million, which should have been booked as expenditure under administrative expenses, were netted off against other/miscellaneous income. As a result, administrative expenses and miscellaneous income were understated by a sum of \$1.05 million. The Administration stated that it would develop a suitable procedure to be followed in the presentation of financial

statements for 1999 and that those items would be disclosed in the note to the accounts. The Board considers, however, that those items should be indicated as expenditure in the financial statements.

21. The Board recommends that the Administration disclose bank charges and ex gratia payments in gross terms rather than netting them off against other/miscellaneous income.

Cash advances to implementing partners

22. Under the accounting practices followed by the Organization, cash advances to implementing partners are recorded as programme expenditure at the time the funds are advanced to the partners. These advances are separately recorded under a memorandum suspense account, from which they are cleared on the basis of financial reports received from implementing partners. In its report for 1996, the Board of Auditors recommended that UNHCR urgently review this system. In its report for 1997 also, the Board of Auditors expressed concern at the substantial balances remaining outstanding in the memorandum suspense accounts and suggested that the exercise initiated by the Administration for a review of the system be accorded high priority.

23. The Board examined the status of clearance of outstanding balances. It noted that during 1998, the Administration cleared \$216.4 million from the memorandum suspense account. As a result the outstanding amount pertaining to the years 1994 to 1997 was reduced from \$279.9 million as at 31 December 1997 to \$63.5 million as at 31 December 1998.

24. For 1998 also, of \$346.4 million advanced to the implementing partners during the year and recorded as expenditure, financial reports were yet to be received for \$92.8 million as at 31 March 1999.

25. The Board is concerned at the lack of documentation in support of \$92.8 million included as expenditure in the financial statements for 1998.

26. The Administration informed the Board that it had completed the envisaged review of the accounting system and had decided that it would record instalments to implementing partners as expenditure. The portion of the instalments that has not been reported upon will also be recorded as accounts receivable at the end of the financial period. The Board considers that it would be more prudent to treat the instalments as accounts receivable at the time the advances are made rather than to adopt the procedure proposed by UNHCR.

27. The Board recommends that advances to implementing partners be treated as accounts receivable at the time the advances are made and should be cleared to expenditure on receipt of satisfactory financial reports. UNHCR should also persevere in its efforts to clear the outstanding balances of cash advances expeditiously, in particular the balances relating to earlier years.

Audit certificates from implementing partners

28. The Board noted that following its earlier recommendations, the Administration had established, as from 1 January 1997, a firm policy for audit certification requirements that made it compulsory for implementing partners to submit audit certificates. The standard text of UNHCR sub-agreements was also modified in April 1998 to make it obligatory for implementing partners to provide such certificates. UNHCR decided, as from 1 May 1998, that:

(a) For United Nations and related agencies, no additional audit certification would be sought by Headquarters other than the annual audited financial statements by the same or comparable authority that audits UNHCR accounts;

(b) For government partners, audit certificates would be required within three months of the final date for liquidation of commitments;

(c) For international non-governmental organizations, audit certificates would be required within six months of the end of the organization's fiscal year;

(d) For national non-governmental organizations, audit certificates would be required within six months of the final date for liquidation of commitments for all sub-agreements, or series thereof, valued at over \$100,000 in any given year.

29. When the Board's report for financial year 1997 was finalized, no audit certificates had been received in respect of \$370.4 million recorded as expenditure in 1997. Accordingly, the Board followed up on the progress of audit certificate submission by implementing partners for 1997 and earlier years. As at April 1999, out of the \$426 million total value of the projects implemented by partners, audit certificates covering expenditures of \$289 million had been received, leaving a balance of \$137 million for which no audit certificates had been received. This comprised \$59 million incurred by government implementing partners, \$34 million incurred by international non-governmental organizations and \$44 million by local non-governmental organizations.

30. The Administration had decided in 1998 that all partners implementing projects in excess of \$1 million would be required to submit their certificates before the end of 1998, failing which no further payments would be made to them and they would be blacklisted. The Board noted that no payments were stopped for that reason. The Administration stated that the decision to disclose the list of defaulting implementing partners had yet to be taken, as the Administration needed to assess the political effects of such a decision. A position paper on the matter might be presented at a future Executive Committee Standing Committee meeting depending on the results achieved for 1998.

31. For 1998, cash advances totalling \$346.4 million were made to implementing partners, of which \$98.2 million was given to government partners. Audit certificates from government partners were due within three months of the final date for liquidation of commitments which, for most projects, would be the end of April 1999. The Board noted that as at 31 May 1999 audit certificates for \$1.2 million had been received in respect of government partners. For other implementing partners, audit certificates had not been received in respect of \$234.5 million in reported expenditure, as those audit reports were not due until 31 July 1999.

32. The Administration informed the Board that more audit certificates from government implementing partners would be forthcoming depending on the cycle of the respective government audit authority. It added that it might be difficult for UNHCR to take further measures to improve compliance without seriously jeopardizing its mandated activities and ultimately endangering the lives of the refugees. The Administration further stated that although the availability of audit certificates was an important monitoring tool for UNHCR, there were other compensating controls that provided the Administration with the assurance that funds were spent as specified in the sub-agreement. Such measures included a periodic review by UNHCR of the records of implementing partners, on-the-spot monitoring and third-party reports, such as inspections and internal audits.

33. The Board recognizes the difficulties faced by UNHCR in securing audit certificates in sufficient time to provide a sound basis for drawing up its annual financial statements. The Board also appreciates the substantial progress made by UNHCR in following up and obtaining from implementing partners outstanding audit certificates relating to 1997 and earlier years. Notwithstanding these achievements, the Board is concerned that when the Board's audit was finalized, UNHCR still awaited audit reports from implementing partners in respect of \$331.5 million reported as expenditure in the 1998 UNHCR financial statements. The Board

considers that the Administration should strengthen its efforts to obtain audit certificates in sufficient time to have assurance that the expenditure has been incurred by the implementing partners in accordance with the sub-agreements.

34. The Board examined the accounts of some of the implementing partners. The Board has included in the present report some of the deficiencies noted relating to project implementation and maintenance of accounts. In addition, during its review of the status of audit certificates for 1997 in 15 field offices, the Board noted that:

(a) One regional office closed project accounts on the basis of uncertified accounts provided by the implementing partners;

(b) One partner had not submitted the audit certificate although money had been given to it specifically for the purpose of having its accounts audited;

(c) In three field offices no audit certificates had been obtained for 1997, and in one of those offices no certificates had been obtained for 1996;

(d) Another office had not obtained audit certificates for 11 projects from 10 international partners involving \$8.79 million on the incorrect understanding that UNHCR headquarters would obtain them.

35. The Board recommends that UNHCR:

(a) Assess the reasons for non-compliance by respective governmental and non-governmental implementing partners with the requirement to render audit certificates as prescribed in the sub-agreements;

(b) Draw up a strategy, in consultation with the Board of Auditors, for securing sufficient audit certificates, based on the materiality and perceived level of risk of individual projects, in order to provide adequate evidence in support of expenditure reported by implementing partners.

2. Write-off of losses of cash, receivables and property

36. Cash amounting to \$42,090 was written off during the year. The write-off included an amount of \$14,825, representing the net shortfall in the cash kept in the safe in one field office after \$6,000 was recovered from the head of the office on account of negligence. In another field office, \$11,500 was written off in respect of an amount handed over to a money merchant for safe keeping since the field office did not have a safe and there was no local bank. The amount was written off since UNHCR claimed that nothing could be proven in the absence of documentation.

37. The Board was concerned that adequate security measures were not taken by the field offices to safeguard the organization's cash and that UNHCR had been unable to assign responsibility for negligence in the latter case.

38. The Board recommends that UNHCR ensure that all field offices are equipped with adequate facilities to safeguard the organization's cash. The Board also recommends that UNHCR further investigate the circumstances of the loss of \$11,500 with the aim of taking recovery action as appropriate.

39. The details of property loss as reported by various field offices to the Asset Management Board at headquarters and written off during 1998 are as follows:

Category	Value (United States dollars)
Accident	65 881
Highjacking	130 722
Theft	228 724
Looting	1 852 925
Loss of property	77 044
Damaged or destroyed	79 077
Wear and tear	1 061 473
Other	542 221
Total	4 038 067

40. The Board noted that losses reported and written off in 1998 had increased three-fold compared with the amount of \$1.27 million written off in 1997.

3. Ex gratia payments

41. The Administration reported that ex gratia payments totalling \$44,013 were made in five cases. The Board noted that the amount was understated by \$5,650, since it did not include payments made by one branch office to the family of a deceased staff member of a government implementing partner.

C. Management issues

1. Cash management

Cash replenishment in field offices

42. According to the UNHCR Manual, funds are to be called forward as close as possible to the date of their envisaged use to avoid the accumulation of unnecessarily

high bank balances. Requests to headquarters are to be made by the field offices keeping in mind the disbursement needs for the following four weeks at a maximum. The Manual stipulates that balances should be kept as low as possible.

43. The Board noted that in two branch offices the cash replenishments called for were much higher than the expenditure warranted, resulting in large closing balances. In one of them the closing balances ranged from \$36,321 to \$207,338.

44. The Board also observed that the cash replenishment called for by one branch office was far in excess of its requirement for the following four weeks. Following a cash replenishment on 14 December 1997 of \$633,000, the office had a very high closing balance of \$353,599 on 31 December 1997. No fresh replenishments were called for until March 1998, and the year-end balance was sufficient for three months' requirements.

45. The Board recommends that UNHCR monitor the cash forecasts of field offices to ensure that funds requested do not exceed disbursement needs for the following four weeks.

Petty cash management

46. In its report for 1997, the Board had commented upon the deficiencies in the system of cash management followed in the field offices and recommended adherence to the existing control mechanisms. The Administration had assured the Board that control mechanisms would be strengthened. However, during 1998, the Board also noted similar and other deficiencies such as:

(a) Petty cash was not verified by the head of office on a monthly basis (eight offices);

(b) The custodian of petty cash was not officially designated (five offices);

(c) Monies received other than petty cash replenishments were deposited in petty cash accounts, and final payments towards travel expenditures, were made from petty cash (one office);

(d) There was no system of counting and formally handing over petty cash when the custodian changed (four offices).

47. The Board recommends that UNHCR remind field offices to comply strictly with the prescribed control mechanisms for the management of petty cash.

2. Programme management

48. During 1998, UNHCR undertook 490 projects with a budget of \$395 million. Of these, 21 projects with an outlay of \$94.2 million were selected for review by the Board during the audit of accounts at UNHCR headquarters. The Board also reviewed programme management in the various field offices, and the significant findings are detailed below.

Programme planning

Caseload

49. In its reports for 1993 and 1995 the Board pointed out the need to assess the caseloads of refugees accurately so as to ensure that programme benefits reach the intended beneficiaries. However, the Board noted that in almost all the projects reviewed at UNHCR headquarters, up-to-date statistics on caseload were not provided in the programme description. In respect of 13 projects, there was no specific breakdown by gender or between children and adults. In the absence of dependable statistics on caseload, the accuracy of the project formulation and in turn the appropriateness of relief measures taken might suffer. The Administration stated that it was working on the replacement of the UNHCR core support system, which would include a caseload management system.

50. The Board recommends that the proposed caseload management system of UNHCR be adequately equipped to handle and generate accurate and reliable caseload statistics. Disaggregated data of the refugee population by age and sex should be made an integral part of the project formulation process.

Work plans and performance indicators

51. Work plans are an essential part of project planning and are meant to provide a detailed schedule of implementation for the projects and milestones that can be used to monitor progress. In its reports for 1994 and 1996 the Board pointed to the need to prepare detailed work plans. However, the Board found that none of the projects reviewed at UNHCR headquarters contained work plans or milestones for project implementation. In addition, during its examination of field office accounts, the Board noted that work plans had not been prepared in five field offices.

52. The Administration stated that the requirement for work plans and performance indicators, which had earlier been left to the discretion of the field offices, would be reintroduced as a planning and monitoring tool within the proposed operations management system.

53. The Board recommends that UNHCR ensure that work plans are programme-specific and that they are prepared as an integral part of the project-planning and monitoring process.

Delays in signing sub-agreements

54. In its reports for 1995 and 1996 the Board pointed out delays in signing sub-agreements with the implementing partners. The Board noted that delays persisted in the field offices and that there was no appreciable improvement in the situation. Under a care and maintenance project in a branch office, the sub-agreements were signed after delays of up to six months after the projects commenced. In three other branch offices, the sub-agreements with the implementing partners were delayed two weeks to eight months after the commencement of the project. In one of the three offices, four of the five implementing partners were paid their first instalment before the agreement was signed.

55. In another branch office, although UNHCR had released an advance of \$30,000 based on a letter of intent signed with the government implementing partner on 28 January 1998, the sub-agreement was signed only in April 1998. The advance later became the subject of a dispute between the two parties as the implementing partner denied having received the advance. The matter remained unresolved at the time of the Board's audit.

56. In another branch office, the Board reviewed 40 sub-agreements signed between 1996 and 1998 and noted delays in 28 of them (70 per cent). At the same branch office, by the end of April 1999, headquarters had not sent the office letters of instruction for projects in 1999. Letters of instruction are required to be in place by 1 January each year before projects commence.

57. The Board reiterates its recommendation that the Administration require the field offices to ensure that sub-agreements are concluded before the commencement of a project. Funds should be released only after the sub-agreement has been signed.

Programme implementation

58. The Board has in its past reports expressed concern about the slow pace of execution and delayed implementation of programmes. The Board reviewed 54 cases of earmarked projects with a fund allocation of \$51.75 million. These were to be completed in 1998 under trust fund programmes. The Board noted that although the full allocation of funds was available during 1998, the expenditure incurred was \$29.62 million, while disbursements amounted to \$18.20 million, or 35 per cent

of the funds available. In 11 cases, although available funds amounted to \$3.92 million, no expenditure was incurred until the end of 1998.

59. The Administration stated that the non-obligation of funds was very rarely due to delays in issuance of letters of instruction and that all funds said to be available were not necessarily available to be obligated. In many cases the contributions were received towards the close of the year and could not be spent in time.

60. The Board noted cases of delays in the utilization of funds even where funds were actually available. The Board observed that during 1998, UNHCR had had to refund \$1.38 million to 13 donors from whom contributions were received from January 1994 to March 1997. The Board's analysis of the refunds indicated that, despite the receipt of contributions between October 1994 and February 1996, in three cases, amounting to \$466,709, no expenditure was incurred. In one case, although voluntary contributions amounting to \$555,896 were received in January 1994, letters of instruction were issued only in March 1995, and the actual expenditure incurred by December 1997 was less than half the contribution. UNHCR had had to refund \$254,719 in this case. In the remaining cases the contributions were not utilized. The Administration stated that donors had refused to reallocate funds that were not spent. The Board was concerned that UNHCR had to refund some contributions to the donors and that delays incurred in issuing the required documentation might have had an impact on the implementation of projects.

61. The Board recommends that UNHCR closely monitor the use of available donor contributions by fixing milestones in order to minimize refunds of contributions.

Performance of implementing partners

62. In its reports for 1994 and 1997 the Board commented on the maintenance of accounts and the implementation of programmes by implementing partners. The Board's present report shows that there continue to be deficiencies in the maintenance of accounting records and inadequacies in programme implementation, as indicated below.

63. In one branch office, in the case of a major government implementing partner:

(a) The implementing partner did not maintain basic accounting records such as a cash book and general ledger;

(b) Project documentation was incomplete and inadequate in most cases;

(c) In one case a voucher that totalled \$1,640 had been altered to \$2,000, and the higher amount was claimed;

(d) The implementing partner did not maintain any list of non-expendable property of items procured through UNHCR funds;

(e) The required logbooks were not kept for the two vehicles transferred to the implementing partner from UNHCR;

(f) Budgetary control was poor, and there was significant excess expenditure in respect of several budget lines in the final sub-project monitoring report. For instance, the expenditure incurred for furniture was \$35,700, which was six times the budgeted figure of \$6,000;

(g) An amount of \$55,000, provided expressly for the rehabilitation of the implementing partner's headquarters and regional offices, was diverted and used for the construction of a new building that was not envisaged in the sub-agreement;

(h) An amount of \$22,500 provided in the budget for a local area network system in an identified location was reportedly used for the construction of a rest house. The branch office has now formally requested the implementing partner to return the money.

64. In the same branch office, the implementing partner had submitted an incomplete report for the first of two phases of a quick impact project with a duration of seven months, aimed at identifying and alleviating the psychological trauma of returning refugees, even though \$50,040 out of the total budget of \$55,600 had been spent and the liquidation date for the project had passed. The second phase, which involved community-based intervention for alleviating stress syndrome among residents, had not been implemented.

65. In another branch office the Board found that:

(a) An implementing partner did not follow UNHCR guidelines while making procurements out of UNHCR funds;

(b) Under a programme on income generation implemented through another implementing partner, where beneficiaries were required to be less than 65 years of age and the income per household within certain limits, the Board noted from the list of beneficiaries that neither the age nor income criteria had been followed in many cases and that ineligible persons had received benefits under the programme;

(c) A third implementing partner, engaged in rendering medical assistance, did not refund amounts totalling \$5,022 and did not disclose those amounts in the sub-project monitoring reports.

66. In another branch office:

(a) In a project to help refugees, a government implementing partner did not return to UNHCR savings of \$371,368 realized under two projects. The prior approval of UNHCR had not been obtained to use the savings for other expenditures. The Board considers that the Administration should recover an amount of \$371,368;

(b) In a sub-project for the construction of 300 houses for refugees, although only 182 houses could be built within the budgeted amount owing to an escalation in costs, the allocations under electricity and water connections were fully expended because, according to management, \$32,355 was diverted to provide water and electricity to 210 existing prefabricated houses. The Board was concerned that the implementing partners had failed to secure UNHCR approval for the reallocation of those funds;

(c) The implementing partner who was advanced a sum of \$35,000 in 1995 for a sub-project aimed at providing training for refugee women as birth attendants failed to submit a utilization report to confirm the achievement of the project objective. The branch office suspended the project.

67. The Board emphasizes the importance of close financial and performance monitoring of implementing partners.

68. The Board recommends that the Administration exercise stricter control over the progress of work of implementing partners in order to ensure achievement of the stated objectives. The Board further recommends that UNHCR recover the savings of \$371,368 from the implementing partner concerned.

Funds advanced to implementing partners

69. As a means of generating income for projects, UNHCR funds received by implementing partners are to be deposited in a separate interest-bearing bank account. Exceptionally, where government implementing partners are required to deposit all remittances in a general or central account, it should be maintained in such a way that UNHCR funds are traceable.

70. From its examinations of field offices the Board noted that in the case of an implementing partner, government funds and UNHCR remittances were combined, making identification of UNHCR funds difficult. The Board further observed that repayments by borrowers of loans made through UNHCR funds remained in the bank accounts of provincial governmental bodies without being reutilized for refugee relief. In the two provinces visited, substantial

repayments amounting to \$1.4 million were retained in the accounts of government agencies for long periods.

71. In another field office, implementing partners who had returned to UNHCR unspent balances amounting to \$42,868 had not refunded the interest accrued on the deposits. In three other cases, implementing partners did not deposit UNHCR funds in interest-bearing accounts.

72. The Board recommends that the Administration instruct the programme staff to monitor whether the implementing partners deposit funds received from UNHCR in interest-bearing accounts and ensure that the interest due is credited to UNHCR.

Closure of projects

73. According to the UNHCR Manual, proper project control includes the timely closure of projects and sub-projects. The timely closure of projects is also essential for effective budgetary control, financial management, cash management and accounting. A project is closed after all the relevant reports needed to close it have been obtained. The Board noted that out of 2,565 projects implemented from 1994 to 1997, 2,123 projects (83 per cent) had not been closed as at November 1998. The breakdown by year is as follows:

Year	Number of projects	Projects not closed as at 30 November 1998	
		Number	Percentage
1994	705	499	71
1995	637	498	78
1996	637	561	88
1997	586	565	96
Total	2 565	2 123	83

74. The Administration attributed the delays in closing projects to outstanding balances in the memorandum suspense account, lack of audit certificates, missing non-expendable property reports, non-refund of the unspent balances by the implementing partners and incorrect recording or discrepancy between the Headquarters and field records.

75. During 1998, UNHCR received refunds of \$13.51 million on the closure of more than 1,000 projects pertaining to the period from 1993 to 1997. The Board selected a sample of 60 cases involving a total amount of \$11.33 million. These comprised 16 cases relating to the period from 1993 to 1996 (\$2.31 million) and 44 cases pertaining

to 1997 (\$9.02 million). The Board noted that there were delays ranging from one to five years in closing projects and refunding the money. As a consequence, large amounts of cash remained with implementing partners for long periods, resulting in undue benefit to them.

76. The Board recommends that UNHCR review completed projects to ensure that they are closed promptly.

Administrative support costs

77. The Board reviewed the trends in programme delivery and administrative support costs for the period from 1994 to 1998. In its report for 1996, the Board had pointed out wide variations in the programme delivery and administrative support costs and recommended that norms be fixed for them. In its report on action taken, the Administration had decided to cap general programme costs at 1 January 1998 levels. The Administration stated that it did not generally establish norms for programme delivery costs as a proportion of project costs, but agreed that norms could be established for administrative support costs in relation to the total project costs. UNHCR also proposed to harmonize its budget structure with that of some other United Nations agencies, after which it would consider establishing and maintaining norms for administrative support costs.

78. The Board noted that administrative support costs as a percentage of total project costs in the case of special programmes had more than doubled over the past five years, from two in 1994 to five in 1998. The Board was, however, pleased to note that the average administrative support costs for general programmes showed a noticeable decline, from 10 to 5 per cent, the reduction being most marked in Europe and the Americas.

79. The Board recommends that the Administration closely monitor trends in the administrative support costs and establish appropriate norms.

3. Asset management

MINDER system

80. The Board, in its reports for 1997 and earlier years, recommended prompt action to complete the installation of the MINDER asset-tracking system in all field offices to reflect correctly the assets and to improve control. The Board considers that the non-implementation of all the aspects of the MINDER system has been one of the major constraints to proper asset management in UNHCR.

81. The status of the assets entered in MINDER was as follows:

Location of assets	Assets entered in MINDER			Acquisition value (Millions of United States dollars)		
	Number of assets	Number	Percentage	All assets	Value	Percentage
With UNHCR	39 617	25 455	64	136	77.8	57
With implementing partners	16 736	10 999	66	135	78.4	58
Total	56 353	36 454	65	271	156.2	58

82. The Administration informed the Board that out of 125 countries in which UNHCR has operations, 83 had not fully implemented MINDER. Of the 15 offices visited, the Board found that the bar code reader was not operational in 5 offices; software problems were experienced by another 5 offices; 3 offices were having problems in printing reports through the system; and in 2 offices the MINDER system itself was not operational.

83. The Administration found that 90 per cent of the unrecorded assets were in 13 countries and developed a systematic plan to complete MINDER implementation in all field offices. The first phase of the plan, started in October 1998, focused on approximately 20 per cent of the countries, which hold approximately 80 per cent of the assets. The first phase was expected to be completed in the first quarter of 1999. The second phase is expected to follow up on the remaining 80 per cent of the countries, which host 20 per cent of the assets. The third phase would be to carry out worldwide training to ensure that asset management is carried out consistently in all countries and to ensure that annual physical verification of assets with UNHCR and implementing partners takes place.

84. The Board observed that in the first phase UNHCR sent two task forces to cover four countries. The task force teams were expected to focus on the installation and setting up of MINDER and on a physical check of assets. While they could make some progress, the teams could neither complete the capturing of assets in MINDER nor ascertain the actual position of assets. So far as the second phase is concerned, UNHCR has informed the Board that there has been an evolution in strategy based on the lessons learned from the first two task forces. The Administration stated that it was working on a proactive plan of action for the current year that should give substantive results before the end of 1999. The Board will monitor the implementation of the exercise.

85. The Board reiterates its recommendation that the Administration take prompt action to complete the installation of MINDER in all field offices and implement all aspects of the system so that the records correctly reflect the assets held by UNHCR and with the implementing partners.

4. Procurement

86. The Board reviewed the overall efficiency and economy of procurement systems and procedures both at UNHCR headquarters and in field offices. During 1998, UNHCR headquarters undertook purchases amounting to \$39.46 million. The Board reviewed procurement action involving \$4.13 million. The Board's main findings are set out below.

Receipt of purchase plans

87. The Board noted some improvement in procurement planning as compared to the previous year. Out of the 117 purchase plans pertaining to 1999, 30 were received by the due date of 16 October 1998 as compared to only 6 the prior year. The remaining 87 were received after the due date, 41 of which were received only in 1999.

Delays in receipt of goods

88. The Board reviewed 16 purchase orders at UNHCR headquarters with a value of \$4.13 million and noted that the actual date of receipt of goods was available for only seven cases. In four of those cases there was a gap of three to seven months between the date for delivery requested by the requisitioner and the date of receipt. For example, the delivery of blankets, at a total cost of \$497,125, for persons displaced by the Kosovo crisis, was delayed by three months, from December 1998 to March 1999. In a second case, involving the purchase of medical kits valued at \$24,503, the requisitioner had requested that the kits be delivered by 15 August 1998. The Board observed that the goods were shipped only on 1 January 1999, delaying their delivery to the beneficiaries by more than five months.

89. The Administration stated that the desired delivery date recorded by the requisitioner usually did not take into account the required lead time.

90. The Board is concerned that routine items intended for emergency situations are subjected to such significant delays in delivery.

91. The Board recommends that UNHCR review the procurement arrangements for items that are routinely required in emergency situations.

92. The Board also noted the following cases of procurement undertaken by the field offices that indicated inadequate control over the purchase process.

(a) Competitive bidding not followed

93. In a case relating to the supply of guards and secretaries, one branch office awarded a contract to a supplier for the years 1997 and 1998. The contracts, valued at \$74,682 and \$89,225 respectively, were awarded without competitive bidding, on the ground that competitive bids had been obtained in 1996. The Board noted that when the contract was retendered for 1999, lower rates were obtained for the same services. The excess expenditure on this account amounted to \$8,839 during 1997 and 1998. The Board considers that the contract should have been separately retendered each year.

94. Another branch office was following outdated purchase procedures. As a result, in respect of purchase orders with a value between \$2,500 and \$5,000, the office did not keep a written record of three informal quotations and reasons for selection, as required. In the case of purchases with a value of more than \$5,000, the procedure of calling for three competitive bids through sealed quotations and their evaluation was not followed. Management accepted that in future the revised instructions would be complied with.

(b) Lowest bidder not accepted

95. In one case a branch office placed an order with the second highest bidder, without assigning any specific reason for rejecting the lowest offer, resulting in an extra expenditure of \$4,887.

(c) Requisite approval not taken

96. The Board noted that in the absence of regular banking facilities, one branch office entered into agreements with private money suppliers to supply United States dollars on a commission basis for the payment of its bills. In January 1997 the office awarded the contract for the supply of money to a local firm after considering three bids. The Board noted that the contractor had supplied a sum of \$466,460 for the payment of bills of the office from January to October 1998. The Board observed that since the contract in question was for a value exceeding \$100,000, the approval of the Headquarters Committee on Contracts should have been sought. Management accepted that for supply of dollars for 1999, the office would submit the case to the Headquarters Committee on Contracts.

97. In the same branch office, computers and accessories were purchased for \$41,366 without obtaining the prior permission of Headquarters as required.

98. The Board trusts that UNHCR will ensure that field offices adhere more closely to the established purchase procedures.

5. Implementation of Project Delphi

99. In 1996 UNHCR introduced Project Delphi as a framework for planning and effecting changes envisaged by UNHCR. This project set out the action plan for the change process, which specified time-frames for the completion of various activities.

100. The Board reviewed the progress made by various divisions in implementing Project Delphi and noted that in many of the key areas, the action taken was not adequate in view of the time-frame envisaged. The implementation of the project began in October 1996 following the endorsement of the Project Delphi Plan of Action by the Executive Committee. Actions in pursuance of project objectives were to be completed in the short term (less than 6 months), medium term (6–12 months) or long term (within 24 months or more).

101. Under the Operational Management System, one of the actions to be completed within 6 to 12 months, that is, by October 1997, was the elaboration of measurable objectives for protection and assistance activities. The Board noted that while some progress had been made in the area of protection, standard objectives and indicators on the traditional assistance activities of UNHCR had not been developed by April 1999. Points for action under the Operational Management System also included: (a) the development of operational guidelines, standards, norms, indicators and benchmarks and the elaboration of self-evaluation mechanisms; and (b) review procedures for supporting and controlling implementing partners. Both actions were to be completed by October 1997. The Board noted that point (a) was still at the draft stage as at April 1999. Regarding point (b), the Administration informed the Board that new instructions had been issued regarding the control of implementing partners.

102. Project Delphi also envisaged improvements in the management of obligation levels and the tracking of expenditures. This was to be done in the medium term (6–12 months), or by October 1997. The Administration stated that this issue was being examined in the context of the replacement of the UNHCR financial system and that these requirements would be taken care of in the new integrated

systems project, scheduled for phased introduction over the next two to three years.

103. Under Project Delphi, Intranet access was to be made available to all staff at all locations within 6 to 12 months of the commencement of the project. The Administration stated that technical limitations and resource constraints had delayed the introduction of the Intranet in the field and that it would be deployed and made accessible to a majority of the staff by the end of 2000.

104. Project Delphi conceived that staff reductions at headquarters should eventually enable UNHCR staff at headquarters to be accommodated in one building. The Board noted that staff continued to function from more than one building. The Administration stated that the progress in reducing the number of staff at headquarters had not been as fast as planned, but was hopeful that the introduction of the new information technology systems would allow streamlining of work, thus allowing reduction of staff at headquarters.

105. The Board observed that in most of the above areas, action should have been completed by October 1997. However, even after a delay of some 18 months in most of the above cases, the activity was either at the draft stage or yet to commence. The Administration stated that while every effort had been made to implement the project within the indicated time-frame, the actions listed in the plan of action could not be completed owing to resource constraints and the need to prioritize activities.

106. The Board recommends that the Administration update plans still to be implemented under Project Delphi and prioritize those activities which can be implemented with the available resources. It should also monitor the implementation of those plans to ensure that they achieve their objectives.

6. Human resources management

Manpower

107. The Board examined whether the reductions in the staff levels were commensurate with the decrease in the refugee population and the expenditures of UNHCR. The table below gives details of the refugee population, expenditures, staffing and the ratio of staff between headquarters and the field.

<i>Year</i>	<i>Refugee population (Millions)</i>	<i>Expenditures (Millions of United States dollars)</i>	<i>Number of staff</i>	<i>Ratio of staff between headquarters and field</i>
1993	18.2	1 307	4 213	1.4
1994	16.4	1 166	5 143	1.46
1995	14.4	1 142	5 488	1.49
1996	13.2	1 145	5 697	1.49
1997	12	974	5 627	1.49
1998	12	842	4 852	1.47

108. The Board noted that although the refugee population and expenditures were generally declining from 1993 to 1998, there was an increasing trend in staff strength, from 4,213 in 1993 to 5,697 in 1996, decreasing to 4,852 in 1998. In February 1999, the Board noted that staff strength stood at 4,852 (including 651 short-term staff and 102 Junior Professional Officers). While activities in terms of expenditures incurred for general and special programmes decreased in 1998 by about 36 per cent compared to 1993, there was no corresponding reduction in staff levels, which were 15 per cent higher than in 1993.

109. The Administration stated that the baseline for measuring the downsizing efforts of UNHCR should be 1996, when the decline in the organization's global activities became most evident. The Administration, while sharing the concern of the Board regarding staffing levels, stated that one reason staff reductions lagged behind programme reductions was residual, phased-out activities related to repatriation operations. It added that in view of the Kosovo emergency, any margin that may have existed has proved indispensable and invaluable.

110. The Board recommends that UNHCR monitor its staffing levels and ensure that they are commensurate with the level of programme activities.

Travel expenses

111. In its reports for 1994 and 1996 the Board pointed out deficiencies in the management of travel claims. The Board reviewed that position in 1998 and noted that similar deficiencies persisted.

112. During 1998, 2,424 travel authorizations were issued. The Board noted that as at March 1999, the Travel Unit had not received 122 travel claims in respect of those authorizations. For those travel claims which were submitted, the Board noted that there were delays in submitting 612 cases. In 517 cases, the delay ranged from 1 to 6 months, in 81 cases the delay was between 6 and 12

months and in 14 cases the delay exceeded 12 months. Under the rules, staff members are required to submit travel claims within 15 days of the completion of travel, and failure to do so within 1 month may result in the recovery of the travel advance from the staff member's salary. The Board noted that no action for recovery of advances was taken despite the delays in submitting the claims.

113. This resulted in the accumulation of several outstanding advances against a single staff member. A check of outstanding advances as at 28 February 1999 revealed that four or more advances each were outstanding against 151 staff members.

114. The Board was also concerned that as at 28 February 1999, in 242 cases a total of \$219,466 was outstanding for recovery against staff members for claims dating as far back as 1991, as illustrated below:

<i>Year</i>	<i>Number of cases</i>	<i>Amount of advance (United States dollars)</i>
1991	10	3 644
1992	6	15 346
1993	15	15 196
1994	43	49 449
1995	49	63 141
1996	28	33 136
1997	30	20 258
1998	61	19 296
Total	242	219 466

115. The Board noted that there was no effective system for restricting the payment of travel advances to staff members in cases where more than one advance was pending for that staff member. The high rate of untimely submission of claims persisted because UNHCR did not enforce the requirement that a staff member who fails to submit a travel claim within the prescribed time after completion of travel should have the advance recovered through salary deduction. The Administration informed the Board that a proposal for action in this area was pending review and approval.

116. The Board recommends that the Administration make more effective use of its provision to recover travel advances in cases of delayed submission of travel claims.

7. Review of the Memorandum of Understanding with the Office of Internal Oversight Services

117. In its report for 1997, following a request from the Advisory Committee on Administrative and Budgetary

Questions, the Board reviewed the implementation of the internal audit arrangements arising out of the Memorandum of Understanding between UNHCR and the Office of Internal Oversight Services. At that time the Board had indicated that it would further review the implementation of the Memorandum of Understanding in its future audits.

118. The Memorandum of Understanding, signed in April 1997, provides that:

(a) For adequate audit coverage at least 15 posts would be required, 4 of which would be for resident auditors;

(b) Audit coverage would aim at an average cycle of three years. Major and high-risk operations would be audited more frequently and others less frequently;

(c) UNHCR and the Office of Internal Oversight Services will create a common database on audit communications issued and the status of implementation.

119. The Board observed that while the Memorandum of Understanding was effective from 29 April 1997, some of the additional posts were filled only in 1998 and 1999. Of the four resident auditor posts in the field, two are presently encumbered and another has been established in Nairobi recently. The location of one post for the field had not been decided as at April 1999.

120. The Board noted that in 1997 and 1998 the Office of Internal Oversight Services audited 21 offices (including 17 field units) and 22 offices (including 20 field units) respectively. A total of 143 country programmes are potential audit segments. Based on an analysis by the Office of Internal Oversight Services that envisages an annual coverage of 25 field units, audit arrears may accumulate, considering the actual yearly audit coverage. The Office stated that the average audit cycle was calculated using a risk-based and materiality-driven approach, and that it concentrated audit resources on financially significant programmes.

121. The Office of Internal Oversight Services Manual provides that an auditee should reply within six to eight weeks of receiving a report from the Office. The Board noted that of the eight reports issued by the Office in 1997, the Administration had yet to furnish a reply in one case as at April 1999. In another case, the reply was furnished two years after the report was issued. In the remaining cases, the reply was furnished between two to six months after the reports were issued. Of the seven reports issued in 1998, replies to four had not been furnished. The Administration stated that it was working on improving the response time.

122. The Board noted that the Memorandum of Understanding signed on 29 April 1997 between UNHCR and the Office of Internal Oversight Services was superseded by one signed on 29 April 1999. The new Memorandum of Understanding was prepared in accordance with clause 14 of the first one, which provided that existing arrangements would be reviewed in the first half of 1999 to incorporate changes in the light of experience gained. The thrust of the new Memorandum of Understanding is on strengthening the structure of the UNHCR Audit Section of OIOS and making it operationally more effective.

123. The Board will monitor the audit coverage of the UNHCR Audit Section of OIOS in the light of the requirements and provisions of the new Memorandum of Understanding.

8. Cases of fraud and presumptive fraud

124. As required under the Financial Regulations and Rules of the United Nations, the UNHCR administration reported two cases of fraud and presumptive fraud during the year.

125. In a regional office, the regional representative and the senior administrative officer had misappropriated \$32,683. The money was recovered and the two staff members were summarily dismissed in April 1998.

126. In another case, the representative of a field office was manipulating public auctions for vehicles, submitting fraudulent personal claims and abusing his authority. A sum of \$24,618 was recovered from the official, who resigned.

D. Acknowledgement

127. The Board wishes to express its appreciation for the cooperation and assistance extended by the High Commissioner and her staff.

(Signed) Osei Tutu **Prempeh**
Auditor-General of Ghana

(Signed) Sir John **Bourn**
Comptroller and Auditor General of the United
Kingdom of Great Britain and Northern Ireland

(Signed) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

29 June 1999

Notes

¹ *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5E (A/53/5/Add 5), chap. I.*

Annex

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the year ended 31 December 1997

Recommendation 11 (a)

1. Review the present method of recognition of income so that its accounting policies and practices follow the United Nations accounting standards.

Measures taken by the Administration

2. The Office of the United Nations High Commissioner for Refugees (UNHCR) sought guidance from the Advisory Committee on Administrative and Budgetary Questions and its Executive Committee on the Board's recommendation. The Advisory Committee was of the view that income recognition for special programmes should be on an accrual basis, while paragraph 35 of the United Nations accounting standards should continue to apply to trust funds. In its report on the revised budget of UNHCR for 1998 and initial estimates for 1999, the Advisory Committee has made recommendations on the reclassification of UNHCR programmes, which, if approved, would resolve the issue raised by the Board of Auditors.

Comments of the Board

3. UNHCR has yet to take action on the advice of the Advisory Committee. The Board has commented on the issue in the present report.

Recommendation 11 (b)

4. The Board reiterates its recommendation that UNHCR should focus attention on timely review and cancellation of obligations no longer required.

Measures taken by the Administration

5. The recently established Project Unit has been made responsible for reviewing the level of obligations and ensuring that obligations are cancelled as soon as they are no longer required. Unliquidated obligations are constantly under review and amounts no longer needed are immediately cancelled. Progress in this regard is reflected in the continuing decrease in the amount remaining as unliquidated at the end of the year and the percentage it represents of the total obligations for the corresponding year (13.6 per cent in 1998 as compared to 14.1 per cent in 1997 and 17.3 per

cent in 1996). The retention of funds, if required, is contingent on the existence of valid and reliable documentary evidence.

Comments of the Board

6. The Board appreciates the progress made and will continue to monitor the issue.

Recommendation 11 (c)

7. Ensure timely submission of sub-project monitoring reports and ensure that funds are disbursed to the implementing partners only when required.

Measures taken by the Administration

8. A database has been established to monitor certain aspects of the performance of non-governmental organization partners, including their ability to submit audit certificates and timely financial reports. If agencies are unable to meet their contractual responsibilities in this regard, UNHCR will not sign subsequent agreements with them. UNHCR has already decided to withhold instalments, as from September 1998, to those agencies which have not complied with the initial request to submit the basic information needed for the establishment of the above-mentioned database. In January 1999, UNHCR revised chapter 4 of its Manual, placing more accountability on the UNHCR country representative to establish appropriate measures for the timely submission of sub-project monitoring reports by the implementing partners and to ensure that funds are disbursed to them only when needed.

Comments of the Board

9. The Board will monitor the progress in future audits.

Recommendation 11 (d)

10. Monitor more closely the timing of project delivery, particularly in those projects which are time-critical.

Measures taken by the Administration

11. The ability of the UNHCR offices to fully implement annual projects as originally budgeted generally depends more on prevailing field conditions and timely receipt of funds than on an unrealistic assessment of needs or faulty budgeting. Original project objectives have not always been met because funds are often received late and because of the often difficult working conditions in which refugee programmes are implemented.

12. Other delays in project implementation have been due to the internal procedures of UNHCR. These have largely been addressed and improvements have been made. The time required to prepare and dispatch letters of instruction has been significantly shortened. The programme cycle was changed in 1997 to facilitate this. Budget decisions are now taken early in the year to allow sufficient time to prepare implementing instruments. Field offices now have greater flexibility to revise budgets locally, which reduces the need to submit amendments to Headquarters.

Comments of the Board

13. The Board's review of programme implementation showed that the position is still not satisfactory. The Board will continue to monitor implementation in future audits.

Recommendation 11 (e)

14. Take prompt and effective steps to ensure that adequate sex- and age-disaggregated statistics are collected and used in the formulation of programmes for women.

Measures taken by the Administration

15. Increasingly, refugee statistics by sex and age groups are made available through UNHCR reports to the Executive Committee and in other documentation. The use of sex-disaggregated information in programme planning is encouraged through, among other things the people-oriented planning training programme and will be enhanced by the new Operations Management System planning and implementation mechanisms. As part of 1999 programming instructions, all field offices have been requested to report on progress in the area of refugee registration, an important instrument for collecting demographic statistics.

Comments of the Board

16. The Board notes the position.

Recommendation 11 (f)

17. Encourage all field offices to respond to the High Commissioner's request so that it can make a full assessment of the work required and the funds needed to implement the Machel report on refugee children.

Measures taken by the Administration

18. Following a memorandum issued to all representatives and chiefs of mission in June 1998, some 75 countries have submitted a progress report on the implementation of their country-based Machel study plans of action. Numerous offices indicated that as a result of the 1998 funding shortfall, they had to reduce their operational budgets and curtail Machel-related activities. In 1999 instructions were issued to representatives reminding them of the priority that UNHCR attaches to the mainstreaming of activities in favour of children and adolescents. A \$4.23 million contribution received in July 1998 has been especially helpful in ensuring implementation of Machel study plans of action, in full partnership with non-governmental organizations. Similar contributions will be required to continue these efforts into 1999, allowing UNHCR to comply with the Board's recommendation.

Comments of the Board

19. The Board considers that these concerns need to be continually addressed by UNHCR.

Recommendation 11 (g)

20. Develop a comprehensive monitoring and evaluation system to ensure that the concerns envisaged in the environmental policy are addressed adequately.

Measures taken by the Administration

21. UNHCR is making efforts to ensure that environmental concerns are appropriately incorporated into the field operations through the inclusion of environmental components in the Operations Management System tools, provision of environmental training to the staff of UNHCR and its implementing partners (starting in October 1998), promoting field model environmental projects, supporting field environmental workshops and deploying field environmental coordinators. Systematic environmental data collection and compilation is being done in various countries. A comprehensive report on environmental policy compliance will be prepared by mid-2000, utilizing results of the survey. As a part of the restructuring, the former

Environment Unit has been merged with the newly created Engineering and Environmental Services Section, which will be responsible for policy coordination on environmental issues.

Comments of the Board

22. The Board notes the position.

Recommendation 11 (h)

23. Take prompt action to complete the installation of MINDER in all field offices and implement all aspects of the system so that the records correctly reflect the assets held by UNHCR and with the implementing partners, and improve control over the physical assets.

Measures taken by the Administration

24. Task forces were sent to Angola, the Sudan, the United Republic of Tanzania and Zambia. They set up MINDER in the countries visited, in addition to conducting a physical check of assets and providing training. Senior management is currently reviewing mission results and exploring methods for completing the asset management task by the end of the year. In March 1999 instructions were issued creating regional asset management boards, and detailed guidelines were laid down for local, regional and headquarters asset management boards.

Comments of the Board

25. The Board noted that the implementation of the MINDER system in field offices still required improvement. The Board has commented on this issue in the present report.

Recommendation 11 (i)

26. Ensure that all systems are tested for year 2000 compliance with sufficient lead time to address any deficiencies.

Measures taken by the Administration

27. For personal computers and networks, field file servers have been upgraded to the year 2000-compliant version of Novell Netware. File server hardware and new e-mail servers will be purchased, where required, by the field offices. All headquarters workstations will have been checked and necessary internal configuration upgrades completed by 31 May 1999. Non-compliant software will be replaced.

28. For its mainframe-based systems, UNHCR plans migration to the year 2000-compliant mainframe system in advance of the September 1999 deadline set by the International Computing Centre.

29. The year 2000-compliant version of the Financial and Management Information System department (field offices) has been developed and will be deployed in all field offices starting in June 1999, with completion by the end of the third quarter of 1999. Field deployment of the year 2000-compliant version of MINDER is also to be completed by the end of the third quarter of 1999, while that of the medical insurance plan system has been deployed to the field. The remaining standard field systems are year 2000 compliant.

30. Most of the programmes on Intranet development and regular telecommunications equipment and sources are year 2000 compliant; the remaining cases will be made compliant shortly.

Comments of the Board

31. The Board encourages UNHCR to ensure that systems are in place and fully tested by the end of 1999 and to develop appropriate contingency plans for continuing its operations in the event of systems breakdown.

Chapter II

Audit opinion

We have audited the accompanying financial statements comprising statements I to III, schedules 1 to 10, the appendix and the supporting notes to the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 1998. These financial statements are the responsibility of the High Commissioner. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the High Commissioner, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, these financial statements present fairly, in all respects, the financial position as at 31 December 1998 and the result of operations and cash flows for the period then ended in accordance with UNHCR stated accounting policies set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the voluntary funds administered by the High Commissioner, which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the financial statements of the voluntary funds administered by the High Commissioner.

(Signed) Osei Tutu **Prempeh**
Auditor-General of Ghana

(Signed) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(Signed) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India

29 June 1999

Chapter III

Statement of the High Commissioner's responsibilities and approval of the financial statements

The United Nations High Commissioner for Refugees is ultimately responsible for the content and integrity of the financial statements contained in the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees, which are submitted to the Executive Committee of the High Commissioner's Programme and to the General Assembly of the United Nations.

To fulfil its responsibility, UNHCR operates within prescribed accounting policies and standards and maintains systems of internal accounting controls and procedures to ensure the reliability of financial information and the safeguarding of assets. The internal control systems and financial records are subject to reviews by the United Nations Audit and Management Consulting Division of the Office of Internal Oversight Services and the United Nations Board of Auditors during their respective audits.

In this context, the following appended financial statements, comprising statements I to III, schedules 1 to 10, the appendix and the supporting notes, were prepared in accordance with the UNHCR Financial Rules (A/AC.96/503/Rev.6) and the United Nations common accounting standards. In management's opinion, the accompanying financial statements present fairly the financial position of the Office as at 31 December 1998 and the results of its operations and its cash flows of individual programmes, funds and accounts for the year then ended.

The accounts are hereby:

Certified:

(Signed) Jean-Marie Fakhouri
Controller and Director

Approved:

(Signed) Sadako Ogata
United Nations High
Commissioner for Refugees

Geneva
3 March 1999

Chapter IV

Financial statements for the year ended 31 December 1998

Notes to the financial statements

Note 1. Office of the United Nations High Commissioner for Refugees and its activities

The Office of the United Nations High Commissioner for Refugees (UNHCR) was established by the General Assembly in its resolution 319 A (IV) of 3 December 1949, and its statute was approved by the Assembly in its resolution 428 (V) of 14 December 1950.

The overall objective of UNHCR is to provide international protection to refugees and to seek durable solutions to refugee problems. UNHCR is required to safeguard the fundamental principles of asylum and non-refoulement and to ensure that the basic rights of refugees are respected and that they are treated in a dignified and humane manner. UNHCR has also had to develop, at the request of the General Assembly and the Governments concerned, substantial material assistance programmes to meet refugee needs. Subsequent resolutions of the General Assembly, the Economic and Social Council and the Executive Committee of UNHCR have called upon the Office, in the context of its basic mandate, to assist other groups of persons regarded as falling within the competence of the High Commissioner. In complex humanitarian emergencies, UNHCR also contributes to the provision of humanitarian assistance.

The High Commissioner reports annually to the General Assembly through the Economic and Social Council. An Executive Committee of the Programme of the United Nations High Commissioner for Refugees was established pursuant to General Assembly resolution 1166 (XII) of 26 November 1957 to advise the High Commissioner in the exercise of his/her functions and to approve the use of voluntary funds made available to the High Commissioner. The annual cycle of meetings of the Executive Committee consists of one annual plenary session and a number of inter-sessional meetings of a Standing Committee of the Whole. The Executive Committee currently consists of 53 member countries. Reports on the sessions of the Executive Committee are submitted to the General Assembly as addenda to the reports of the High Commissioner.

Note 2. Summary of significant accounting policies

(a) Financial rules for voluntary funds

The UNHCR voluntary fund accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner (A/AC.96/503/Rev.6), which were approved by the Executive Committee at its forty-sixth session. These financial statements and schedules also conform to the common accounting standards for the United Nations system, as adopted by the General Assembly in its resolution 48/216 C of 23 December 1993, except for the recognition of income for special programmes, as discussed in note 2 (f).

(b) Fund accounting

The UNHCR accounts are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established in accordance with the Financial Rules for Voluntary Funds. General programmes cover statutory activities and consist of the Annual Programme, the Voluntary Repatriation Fund and the Emergency Fund. The activities under general programmes are funded through contributions to the General Fund. Special programmes describe a series of activities funded from a range of distinct trust funds. Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results could differ from those estimates. Estimates are used in the context of expenditure recognition in particular, but not exclusively, at the end of the financial period to determine the amounts to be retained in respect of unliquidated obligations.

(d) Funds

The funds reported in the accounts are:

- *The Working Capital and Guarantee Fund*, which has an established ceiling of \$50 million approved by the Executive Committee and which is maintained by

income from interest on invested funds and savings from prior years' Annual Programme, Emergency Fund and Voluntary Repatriation Fund. The Fund is utilized to replenish the Emergency Fund and to meet essential payments for projects pending receipt of contributions pledged;

- *The Annual Programme*, which reflects the financial activities that are approved annually by the Executive Committee for the programmed activities for individual countries/areas and for certain costs incurred by headquarters; it also includes a programme reserve;
- *The Emergency Fund*, which is maintained at not less than \$8 million and is replenished from the Working Capital and Guarantee Fund and voluntary contributions. The High Commissioner may allocate from the Emergency Fund up to \$25 million annually, provided that one single emergency does not exceed \$8 million;
- *The Voluntary Repatriation Fund*, which provides financial assistance under general or special programmes for voluntary repatriation operations for refugees. The Fund was established at a base level of \$20 million and may extend up to an amount equivalent to 10 per cent of the total budgetary estimates for voluntary repatriation for the preceding year;
- *Special programmes (including trust funds)*, which comprise various trust and special programme funds to account for moneys available for purposes falling outside the general programmes and within the scope of UNHCR activities;
- *The Refugee Education Account*, which is a special account maintained by voluntary contributions and used to finance higher education for refugees;
- *The medical insurance plan*, which is maintained by premiums from field staff and related contributions from UNHCR; payments reflect claims processed during the year to cover field staff medical costs;
- *The Fund for International Field Staff Housing and Basic Amenities*, which was established by the Executive Committee at its thirty-third session in 1982 as a special account primarily to assist internationally recruited staff members serving in difficult duty stations where housing is sub-standard, to obtain suitable housing and basic amenities;

- *The income-generating activities fund*, which is maintained by revenue from external sales; expenditure reflects purchase of goods for resale.

(e) Translation of currency

The accounts are presented in United States dollars. In the field offices, the accounts may be maintained in the national currency of the country concerned. The field office account transactions are translated into United States dollars using the United Nations operational rates of exchange, as established by the United Nations Controller, in effect at the date of the transaction. At the balance sheet date, all asset and liability balances are adjusted to reflect the United Nations operational rate of exchange in effect at 31 December.

(f) Voluntary contributions and pledges

Voluntary contributions from Member States and other donors are recorded as income upon receipt or on the basis of a written pledge from the donor. Unconditional pledges from Governments are fully recognized as income at the time of receipt of the pledge. In the interest of prudent financial management, up to half of the value of conditional pledges from Governments and firm pledges made by organizations of established repute are recognized as income at the time the pledge is received. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year.

Contributions in kind are recorded to UNHCR at the fair market value of the goods and services at the time the pledge is made. The related obligation and expenditure are recorded at the time the pledge is made. At delivery, the obligation is liquidated and the receivable is correspondingly cancelled. Extrabudgetary in-kind contributions are not recorded in the accounts but are listed in the appendix.

Cash received against pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt.

Pledges due are written off after five years unless the donor has reconfirmed the commitment in writing, not more than 18 months before the end of the accounting period.

UNHCR does not apply the exception to the accrual principle that is provided for in paragraph 35 of the United Nations accounting standards. Applying paragraph 35 would prevent UNHCR from undertaking any of its other mandated activities, referred to as special programmes, until cash is

actually received. In line with the opinion of the Executive Committee, UNHCR should not change its accounting practices if the change would hinder its ability to deliver protection and assistance to refugees (see A/AC.96/909, para. 50). Consequently, voluntary contributions to fund special programmes are recorded on the accrual basis of accounting.

(g) Interest income

Interest income includes all interest and related investment income earned on invested funds and various bank accounts. Article 9.3 of the Financial Rules specifies the conditions for recording of investment income that is to be credited to the General Fund.

(h) Miscellaneous income

Miscellaneous income includes income from the sale of used or surplus property, refunds of expenditures charged to prior periods, settlement of insurance claims and other sundry income. The Annual Programme includes net recoveries relating to the transfer of emergency stockpile items to operational projects as miscellaneous income.

(i) Currency exchange adjustments

Currency exchange adjustments include losses and gains on transactions and translation losses and gains from revaluation of year-end asset and liability balances based on the United Nations operational rate of exchange. Exchange differences are charged to the General Fund.

(j) Expenditure

Project expenditure reflects the amounts obligated according to the terms and conditions specified in article 8 of the Financial Rules.

(k) Ex gratia payments

The granting of ex gratia payments is governed by article 10.5 of the Financial Rules. A statement of ex gratia payments, if any, is submitted to the Board of Auditors with the annual accounts.

(l) Write-offs

Write-off due to losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by article 10.6. A statement

of all amounts written off is submitted to the Board of Auditors with the annual accounts.

(m) Non-expendable property

In accordance with United Nations accounting policies, non-expendable property purchased with UNHCR voluntary funds is not included in the fixed assets on the balance sheet but is charged as expenditure to the appropriate project in the year of acquisition. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase. For valuation purposes, depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Estimated depreciable lives are as follows: motor vehicles, 4 to 8 years; furniture and office equipment, 3 to 10 years; machinery and equipment, 3 to 10 years; and buildings and fixtures, 8 years.

Note 3. Cash and term deposits

The figure shown for cash and term deposits represents the net total of all cash balances (including funds held in non-convertible currencies) less any overdrafts. Refer to schedule 9 for a breakdown between current and deposit accounts. Refer to schedule 10 for details of the dollar equivalent of non-convertible currencies held at 31 December 1998.

Note 4. Voluntary contributions receivable

The receivable represents contributions outstanding from all donors, the details of which are reflected in schedule 1 for 1998 and schedule 2 for all prior years. The age of contributions outstanding is shown below:

<i>Year</i>	<i>Cash</i>	<i>In kind</i>
1998	\$95 202 878	\$2 770 574
1997	22 444 019	2 196 180
1996	4 967 949	—
1995	1 183 424	—
1994	894 027	188 100
Total	\$124 692 297	\$5 155 484

Note 5. Due from United Nations agencies

The balance due from United Nations agencies represents amounts due from/to:

United Nations Office at Geneva	\$6 428 682
United Nations Development Programme	(365 037)
Total	\$6 063 645

Note 6. Other receivables

Included in this balance are amounts due from other United Nations departments, programmes and agencies. The balances in excess of \$10,000 are noted below:

Department of Humanitarian Affairs	\$36 690
United Nations Centre for Human Settlements (Habitat)	11 385
International Atomic Energy Agency	51 791
Joint and Co-sponsored United Nations Programme on HIV and AIDS	48 744
United Nations Development Programme	77 333
United Nations Educational, Scientific and Cultural Organization	47 851
United Nations Children's Fund	520 090
United Nations Industrial Development Organization	49 674
United Nations Mission of Observers in Tajikistan	288 121
United Nations Office for Project Services	40 581
United Nations Volunteers	15 864
World Food Programme	222 413
World Health Organization	293 809
World Meteorological Organization	72 153
Total	\$1 776 499

Since the end of 1998, \$614,512 of the amount due from other United Nations agencies has been collected.

An amount of \$1,506,948 in respect of loans made to or on behalf of refugees was still refundable to UNHCR as at 31 December 1998 (schedule 7). These loans were fully expensed in the years in which they were made, and only memorandum accounts are maintained in the UNHCR books.

Note 7. Non-expendable property

In accordance with United Nations accounting policies, non-expendable property is not included in the fixed assets

on the balance sheet but is charged as expenditure to the appropriate project in the year of acquisition.

The value of non-expendable property is maintained in the MINDER asset tracking system. During 1995, MINDER was introduced worldwide for the recording of all administrative and project assets, whether used by implementing partners or by UNHCR. As at 31 December 1998, 17 field offices out of 125 had not sent data files to headquarters for consolidation. However, data for headquarters procurement made on behalf of all field offices are included in the amounts recorded in MINDER.

The historical cost of assets recorded in MINDER as at 31 December 1998 was as follows:

Motor vehicles	\$156 233 373
Furniture and office equipment	82 366 631
Machinery and equipment	29 937 441
Buildings and fixtures	4 094 390
	272 631 835
Less accumulated depreciation	(201 644 062)
Total	\$70 987 773

Note 8. Accounts payable

The accounts payable include the following amounts due to other agencies:

International Organization for Migration	\$21 710
UNCC	111 416
Total	\$133 126

Note 9. Liabilities for end-of-service and post-retirement benefits

In accordance with United Nations common practice, UNHCR has not specifically recognized in any of its financial accounts liabilities for after-service health insurance costs or for other types of end-of-service payments that are owed when staff members leave the Organization. Such expenses are budgeted for in the corresponding operations budget, and the actual costs incurred in each financial period, when staff members are separated from the Organization, are reported as current-year expenditures.

The financial dimension of the Organization's liability for after-service health insurance is included in the overall United Nations estimate disclosed in the notes to the United Nations financial statements for the corresponding year.

Liabilities for the payment of unused accrued annual leave (maximum of 60 days) and the payment of repatriation grants and related expenditures for relocation upon separation from the Organization based on the number of years of service need to be valued, and the disclosure will be incorporated in the notes to the financial statements for subsequent financial periods.

Statement I

Income and expenditure and changes in reserves and fund balances for the year ended 31 December 1998
(United States dollars)

	Working Capital and Guarantee Fund	General Programmes			Special Programmes and Accounts						Total
		Annual Programme	Emergency Fund	Voluntary Repatriation Fund	Special Prgs. (Including Trust Funds)	Refugee Education Account	Medical Insurance Plan	Staff Housing Revolving Fund	Income Generating Activities		
INCOME:											
Voluntary Contributions		319,538,482	4,853,165	3,100,000	441,583,991					769,875,558	886,642,137
Other/Miscellaneous Income											
Interest Income	7,299,735						362,627			7,662,362	11,835,938
Currency exchange adjustments	-	2,157,128								2,157,128	(6,470,903)
Other/Miscellaneous	149,682	1,565,284			189,452		2,062,435	376,481	437,735	6,691,969	8,898,782
TOTAL INCOME	7,449,417	323,260,814	4,853,165	3,100,000	441,693,443	-	2,425,062	376,481	437,735	783,587,837	820,185,874
EXPENDITURE:											
Expenditure		332,874,966	5,534,833	10,761,952	491,367,171	112,638	1,642,497	279,589	400,000	842,153,646	974,281,884
TOTAL EXPENDITURE	-	332,874,966	5,534,833	10,761,952	491,367,171	112,638	1,642,497	279,589	400,000	842,153,646	974,281,884
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE											
	7,449,417	(8,614,152)	(681,668)	(7,661,952)	(49,653,728)	(112,638)	782,565	96,812	37,735	(58,566,809)	(154,176,010)
Adjustments to prior years' contributions		(213,824)			(5,552,475)					(5,766,299)	(12,386,689)
Adjustments to prior years' expenditure		3,193,970	356,431	117,933	14,786,117	19,059				18,471,588	18,852,169
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	7,449,417	(5,834,006)	(325,237)	(7,544,021)	(40,422,086)	(93,579)	782,565	96,812	37,735	(45,861,408)	(147,628,450)
Cancellations of prior years' obligations											
Transfers to/from other funds		11,666,863	128,370	842,977	38,169,616	54,400		60,857	123,059	51,845,342	69,425,249
RESERVES AND FUND BALANCES, BEGINNING OF YEAR	44,508,269	-	8,080,000	-	129,544,538	217,600	6,982,649	775,672	686,989	190,635,717	268,838,918
RESERVES AND FUND BALANCES, END OF YEAR	50,008,000	1,551,044	8,080,000	-	126,126,654	178,421	7,685,214	1,432,541	847,783	195,819,659	180,635,717

^a Detailed in the annex to statement I.

Annex to statement I

Special programmes (including trust funds)
Income and expenditure and changes in reserves and fund balances for the year ended 31 December 1998
(United States dollars)

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Years	Cancellations Prior Years' Obligations	Transfers to/from Other Funds	Balance - Beginning of Year	Balance - End of Year
AFRICA								
East Africa & the Horn								
Emergency Op. in the Horn of Africa	13,951,649		22,545,966	597,453	3,589,518	(150,305)	9,310,937	4,753,286
Refugees in Djibouti							1,094	1,094
Refugees in Ethiopia	64,569	9,632	760,887	30,504	107,571	485,000	269,801	200,638
Refugees in Kenya	288,431		1,781,204		31,535	(46,658)	1,541,200	42,936
Reafforestation in the Sudan						(2)	2	
Ref. in the Unit. Rep. of Tanzania						(11,837)	68,956	57,119
Refugees in Uganda	1,260,666		943,828	36,692	15,676	(130,121)	146,265	385,350
Southern Africa								
Mozambican Repatr. Operation				(481,629)	1,350	(394,116)	1,050,051	175,658
Mozambicans in Malawi			160,000		16	(142,017)	444,531	142,530
Mozambican Returnees				(339,530)		4,840	334,690	
Refugees in South Africa	902,160		941,000	11,282	8,879	65,000	1,103,935	1,158,256
West & Central Africa								
Great Lakes Operation excl. Rwanda	74,724,580		79,178,533	(151,088)	11,663,050	(2,774,757)	11,592,849	15,876,101
Angolan Repatriation Operation	10,730,683		10,631,836	391,954	461,856		18,722	999,379
Repatriation to Liberia Faso	25,673,442		24,575,301	73,086	2,532,187	74,665	997,696	4,775,723
Ref. in Countries in Central Africa				5,278			1,420	6,698
Refugees in Des. Rep. of the Congo	105,255				978			978
Liberians in Guinea	241,209		264,000	6,121	1,493	(42,788)	61,456	105,255
Refugees in Guinea Bissau	310,734		303,867				3,491	6,867
Refugees in Cote d'Ivoire	241,208		374,830	30,193	49,629	(1,312)	228,270	181,158
Refugees in Liberia	115,871			(44,625)				71,246
Refugees in Mali				(17,731)	162,133	23,707	31,321	23,707
Repatriation to Mali & Niger- AFRICA			7,478,987			(175,723)		
Repatriation to Niger	9,017,043		360,000			257,499	935,142	2,730,497
Refugees in Niger	421,548						19,557	80,905
Assist. to Return. & Ref. in Rwanda	43,394,872		38,961,091	554,260	1,312,686	2,774,757	4,090,750	13,166,214
Returnees in Rwanda				58,457		(117,196)	60,739	
Refugees in Senegal	87,133		164,419	32,801	17,789	(36,734)	79,581	16,151
Liberian Refugees in Sierra Leone	14					(14)		
Assistance for Sierra Leonean Ref.			7,664,418		107,918	14	409,566	2,730,807
Repatriation Togolese Refugees	10,287,293			35,921	98,588	21,724	72,209	565,799
Refugees in Des. Rep. of the Congo				(635,093)	631,716			64,832
Africa Overall								
Education Fund	261,194		97,553	268	5,750		154,591	324,218
Environmental Activities in Africa			359,492	10,952	171,117	327,423		150,000

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Years	Cancellations Prior Years Obligations	Transfers to/from Other Funds	Balance - Beginning of Year	Balance - End of Year
ASIA & OCEANIA								
Cambodian Returnees	6,753,645		6,262,886	(5,380)	172,381	(300,000)	1,364,262	1,722,922
C.P.A. for Indo-Chinese Refugees	2,539,795		8,415,315	110,280	502,449		8,957,035	3,694,244
Refugees in Asia	67,948		63,380				27,020	31,588
Myanmar Repat. from Bangladesh	16,033			313,803	299,887	(611,986)	41	1,945
Environmental Activities in Asia	49,984				1,300	(17,333)		
Public Info. Activities in Japan			246,913			241,286	17,000	52,357
Sri Lankan Returnees				132,135	9,473	(141,608)		
Repat. & Reint. of Myanmar Refugees	11,053,356		11,176,337			626,781	2,155,400	2,683,200
Refugees in Nepal	454,545		490,966	4,250	10,322	626,781	322,964	322,072
Ass. to Sri Lankan Ref./Displ.Pers.	9,015,462		8,434,054			141,408	4,371	724,387
Refugees in Thailand	20,090		20,090	(113,932)	113,932			
Thailand/Myanmar Border Operation	610,000		226,171					383,829
EUROPE								
Humanit. Asst. in former Yugoslavia	151,488,538	6,501	175,152,913	8,763,990	9,789,436	(520,911)	33,005,751	27,380,392
Public Awareness in Central Europe			39,999			39,999		
CIS Activities - Europe	6,254,604		5,846,920	212,070	923,126	(967,783)		575,177
CIS Countries	21,118,161		26,191,640			1,204,032	8,211,548	4,342,101
Admin.Support in France	524,476		399,492	(6,503)	17,420	43,000	783,145	960,046
Refugees in Germany			50,000		9,668		50,000	9,848
Public Awareness in the U.K.			218,917	1,016	15,866	211,640	50,399	60,004
Public Awareness in Greece						13,000		13,000
Public Awareness in Italy						393,100	80,249	155,033
Refugees in Ireland	110,658		330,449		12,133		7,693	9,395
Refugee Magazine in Spain	50,387		108,956	(23,009)	9,191		16,919	88
Public Awareness in Spain			53,400			177,300	25,128	44,063
Refugees in Switzerland			158,365			71,023		28,026
Refugees in Turkey	150,000		42,997			(2,672)		
Refugees in former Yugoslavia	4,310		147,328	66,945		737,038		808,293
THE AMERICAS & CARIBBEAN								
Refugees in Belize		50		(50)				
Guatemalan Refugees				20,390				
Repat. & Reint. of Guatemalan Ref.	4,583,131		5,859,711	(466,772)	89,313	5,647	1,938	117,288
Guatemalan Returnees from Mexico	636	2,670		(8)	180,650	(282,816)	2,349,197	789,801
Refugees in El Salvador						282,816		
Public Awareness in USA			149,999			148,300	1,779	80
Refugees in Colombia	76,923		68,510			(29,434)	29,434	8,513

	Current Year Contributions	Misc Income	Current Year Expenditure	Adjustments to Prior Years	Cancellations Prior Years Obligations	Transfers to/from Other Funds	Balance - Beginning of Year	Balance - End of Year
CASAMANE								
Afghan Repatriation Programme	10,265,130		11,949,753	32,208	1,691,952	(200,492)	1,501,766	1,320,811
Cyprus Operation	400,000	90,590	379,919	(19,462)	1,279,511		4,204,254	5,574,983
Saharawi Refugees in Algeria				47,540		29,664	4,753	81,957
CIS Activities - CASAMANE				2,251	3,049	(6,100)		
Refugees in Islamic Rep. of Iran			550,000				1,664,695	1,114,695
Refugees in Iraq			786,000				2,543,923	1,557,923
Refugees in Mauritania			1,056,051	3,073	16,987	(128,482)	331,475	69,388
Refugees in Niger - CASAMANE	753,104			30,097	98,585	(1,424)		
Refugees in Pakistan						(264,912)	1,424	
Afghan Refugees in Tajikistan				47,211	217,701	264,912		
Repatriation of Tajik Refugees	916,101		4,478,452				4,264,194	986,755
Repatriation of Tajik Refugees	79,606		4,325,675		5,639		7,396,659	3,156,229
West Sahara Repatriation Programme								
OTHER PROGRAMMES								
Fund Raising/PI Activities	1,276,456		3,327,531	196	384,681	(788,542)	3,030,484	575,746
Japan Refugee Relief Fund	318,262					385,404	1,084,560	1,768,226
Italian Contingency Fund						(200,000)	332,226	132,226
Junior Professional Officers Field	8,319,644		6,497,913	(17,086)	394,155	(1,007,873)	5,289,500	6,320,427
Recruitment of Staff	100,320		29,224			(187,150)	116,127	73
Administrative Overheads	2,303,909		2,242,659	35,325	21,755	(386,136)	284,381	106,182
Refugee Education Unit	300,000		90,605		9,264	(55,812)	143	
Workshops/Training/Seminars	953,600		1,471,119				1,666,455	153,583
Refugee Women	298,451		154,921	3,489	70,000		1,148,936	1,768,226
Environmental Projects	3,390,098		2,042,132	(13,193)	380,294	(728,640)	1,776,961	217,019
Nansen Medal	100,000		100,000				100,000	2,756,388
Promotion of Refugee Law	78,622		59,926				18,696	100,000
Various Consultancy Contracts	212,875		278,436		19,750	(175,855)	515,046	293,380
Population Displacements	200,000		214,246		20,862		192,478	199,095
Project Preparation Fund			50,000		77,817		142,468	169,585
Refugee Aid and Development	45,000		129,551		5,000		131,113	51,562
Junior Professional Officers Hq	1,126,730		1,903,136		36,716	958,229	1,061,574	1,282,111
Awards						(5,000)	47,189	42,189
Enhancement Resettlement Activities	1,426,045		1,526,281	491	62,774		1,553,425	1,716,454
CIS Programme Activities				13,991	60,739	(74,730)		
Telecommunications					164,015	(164,598)	563	
Self-Reliance through Micro-Finance								1,500,000
	441,583,991	109,452	491,347,171	9,231,642	38,149,616	(1,167,414)	129,544,538	126,124,654

Statement II

Assets, liabilities, reserves and fund balances as at 31 December 1998
(United States dollars)

	General Programme			Special Programmes and Accounts						Total	
	Working Capital and Guarantee Fund	Annual Programme	Emergency Fund	Voluntary Repatriation Fund	Special Prgs. (Including Trust Funds a)	Refugee Education Account	Medical Insurance Plan	Staff Housing Revolving Fund	Income Generating Activities	1998	1997
ASSETS:											
Cash and term deposits	50,000,000	14,475,176	9,751,668	2,699,460	92,208,419	312,656	7,685,214	1,479,311	1,058,625	179,659,929	222,449,945
Accounts receivable											
Voluntary contributions receivable		9,959,881	285,714		119,682,986					129,847,781	106,783,712
Due from United Nations agencies		6,063,645								6,063,645	6,672,268
Due from implementing agencies		21,782			178,568					200,310	475,900
Other receivables		6,858,394						30,141		6,888,535	7,462,818
Other assets		1,615,382								1,615,382	1,555,521
TOTAL ASSETS	50,000,000	38,991,428	10,036,782	2,699,460	211,989,975	312,656	7,685,214	1,509,452	1,058,625	324,275,582	345,408,164
LIABILITIES:											
Contributions received in advance		3,210,703								3,210,703	2,492,835
Unliquidated obligations		32,346,947	2,036,782	2,699,460	65,065,319	134,235		76,911	202,842	123,362,496	150,189,073
Accounts payable		1,082,774								1,082,724	2,083,339
TOTAL LIABILITIES		37,640,374	2,036,782	2,699,460	65,065,319	134,235		76,911	202,842	128,455,923	154,764,467
RESERVES AND FUND BALANCES	50,000,000	1,551,046	8,000,000		126,124,654	178,421	7,685,214	1,432,541	847,783	195,819,659	190,635,717
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	50,000,000	38,991,428	10,036,782	2,699,460	211,989,975	312,656	7,685,214	1,509,452	1,058,625	324,275,582	345,408,164

^a Detailed in the annex to statement II

Annex to statement II

Special programmes (including trust funds)

Assets, liabilities, reserves and fund balances as at 31 December 1998
(United States dollars)

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts receivable	Total Assets	Unliquidated obligations	Accounts payable	Reserves and fund balances	Total liabilities Reserves and Fund balances
AFRICA							
East Africa & the Horn							
Emergency Op. in the Horn of Africa	8,662,184	332,511	8,994,695	3,641,412		4,753,283	8,394,695
Refugees in Djibouti	(11,827)	12,921	1,094			1,094	1,094
Refugees in Ethiopia	413,728	323,502	737,230	532,521		204,639	737,230
Refugees in Kenya	184,980	750,880	934,980	892,085		42,935	934,980
Reafforestation in the Sudan	73,756		73,756	73,756			73,756
Ref. in the Unit. Rep. of Tanzania	(28,184)	89,909	69,885	12,686		57,119	73,756
Refugees in Uganda	487,960		487,960	102,612		385,348	69,885
Southern Africa							
Mozambican Repatr. Operation	175,658		175,658				175,658
Mozambicans in Malawi	163,457		163,457	20,926		175,658	175,658
Refugees in Namibia	16,549		16,549	16,549		142,531	163,457
Refugees in South Africa	1,240,319		1,240,319	98,063		1,150,256	1,240,319
West & Central Africa							
Great Lakes Operation excl. Rwanda	6,345,685	23,861,830	30,207,515	14,331,411		15,876,104	30,207,515
Angolan Repatriation Operation	2,172,069		2,172,069	1,172,691		999,378	2,172,069
Repatriation to Liberia	7,985,072	5,472,878	11,457,950	6,682,179		4,775,771	11,457,950
Malien Ref. in Burkina Faso	(11,436)	18,133	6,697			6,697	6,697
Ref. in Countries in Central Africa	978		978			978	978
Angolan Ref. in Congo	(26,194)	26,194					
Refugees in Dem. Rep. of the Congo	105,255		105,255			105,255	105,255
Libériens in Guinea	14,819	4,098	14,819	11,329		3,490	14,819
Refugees in Guinea	(4,098)						
Refugees in Guinea Bissau	177,978		177,978	171,111		6,867	177,978
Refugees in Côte d'Ivoire	245,624	57,186	245,624	64,466		181,158	245,624
Refugees in Liberia	14,040	44,499	25,787			71,246	25,787
Refugees in Mali	(20,792)					23,787	
Repatri. to Mali & Niger- AFRIKA	40,175	1,564,086	3,416,405	40,175		2,730,696	40,175
Repatri. & Reint. ref. fr. MLI & NGR	1,652,319		1,652,319	685,709		80,905	3,416,405
Refugees in Niger	247,180	25,287	272,467	191,562		13,166,215	272,467
Assist. to Return. & Ref. in Rwanda	1,913,968	18,344,971	20,258,919	7,092,704		16,150	20,258,919
Refugees in Senegal	20,360		20,360	4,210		2,730,807	20,360
Assistance for Sierra Leonean Ref.	2,357,252	3,589,701	5,937,953	3,207,146		565,799	5,937,953
Repatriation Togolese Refugees	565,799		565,799			64,832	565,799
Refugees in Dem. Rep. of the Congo	64,832		64,832			64,832	64,832

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
Africa Overall	333,026		333,026	8,808		324,218	333,026
Education Fund	490,629		490,629	340,629		150,000	490,629
Environmental Activities in Africa							
ASIA & OCEANIA							
Cambodian Returnees	375,000	2,443,192	2,818,272			1,722,024	2,818,272
C.P.A. for Indo-Chinese Refugees	5,219,622	1,752,773	4,972,395	1,096,248		3,694,245	4,972,395
Refugees in Asia	31,816		31,816	1,278,150		31,588	31,816
Myanmar Repat. from Bangladesh	(21,316)	23,060	1,744	228		1,744	1,744
Public Info. Activities in Japan	106,106		106,106	53,749		52,357	106,106
Repatriation of Myanmar Refugees	975,627	2,330,327	3,306,154	642,954		2,663,200	3,306,154
Refugees in Nepal	659,202		659,202	337,128		322,074	659,202
Ass. to Sri Lankan Ref./Displ. Pers.	172,184	1,153,403	1,325,587	601,201		724,386	1,325,587
Thailand/Myanmar Border Operation	570,565		570,565	186,735		383,830	570,565
EUROPE							
Humanit. Asst. in former Yugoslavia	20,227,674	37,169,366	57,397,040	30,016,669		27,380,371	57,397,040
Public Awareness in Central Europe	19,314		19,314	19,314			19,314
Displaced Persons in Armenia	(7,552)	7,552					
CIS Activities - Europe	(1,630,144)	5,526,856	3,696,712	3,121,536		575,176	3,696,712
CIS Countries	1,371,450	4,580,266	5,951,724	1,609,624		4,342,100	5,951,724
Admin. Support in France	435,871	524,476	960,347			960,047	960,347
Refugees in Germany	21,635		21,635	11,767		9,868	21,635
Public Awareness in the U.K.	71,732		71,732	11,728			71,732
Public Awareness in Greece	13,000		13,000			60,004	60,004
Public Awareness in Italy	237,080		237,080	82,047		13,000	237,080
Refugees in Ireland	24,501		24,501	14,906		155,033	155,033
Refugee Magazine in Spain	3,515		3,515	3,428		9,395	24,301
Public Awareness in Spain	44,063		44,063			87	44,063
Refugees in Switzerland	20,998		20,998	972		44,063	44,063
Refugees in Turkey	69,882		69,882	69,882		28,026	28,026
Refugees in former Yugoslavia	808,293		808,293			808,293	808,293
THE AMERICAS & CARIBBEAN							
Guatemalan Refugees	117,290		117,290			117,290	117,290
Repatriation of Guatemalan Ref.	957,249	53,244	1,010,493	220,692		789,801	1,010,493
Public Awareness in USA	80		80			80	80
Refugees in Colombia	58,104		58,104	49,691		8,413	58,104

Description	ASSETS			LIABILITIES			
	Cash and term deposits	Accounts Receivable	Total Assets	Unliquidated Obligations	Accounts Payable	Reserves and Fund balances	Total Liabilities Reserves and Fund balances
CASAMANE							
Afghan Repatriation Programme	1,008,758	923,757	1,932,515	611,795		1,320,810	1,932,515
Cyprus Operation	99,081	5,475,903	5,574,984			5,574,984	5,574,984
Saharawi Refugees in Algeria	106,306		106,306	24,349		81,957	106,306
Refugees in Islamic Rep. of Iran	1,281,223		1,281,223	166,526		1,114,695	1,281,223
Refugees in Iraq	1,968,961		1,968,961	431,038		1,557,923	1,968,961
Refugees in Mauritania	124,231	308,605	432,836	363,448		69,388	432,836
Repatriation of Tajik Refugees	15,240		15,240	15,240			15,240
Repat. & Reint. of Tajik Refugees	2,114,549	245,098	2,359,647	1,372,912		986,735	2,359,647
West Sahara Repatriation Programme	3,543,171		3,543,171	386,939		3,156,232	3,543,171
OTHER PROGRAMMES							
Fund Raising/PI Activities	1,111,636	311,938	1,423,574	847,828		575,746	1,423,574
Japan Refugee Relief Fund	1,788,226		1,788,226			1,788,226	1,788,226
Italian Contingency Fund	132,226		132,226			132,226	132,226
Junior Professional Officers Field	5,398,450	1,414,351	6,812,801	492,374		6,320,427	6,812,801
Recruitment of Staff	4,968		4,968	4,895		73	4,968
Refugee Education DAFI	198,861		198,861	92,677		106,184	198,861
Workshops/Training/Seminars	143,583	100,000	243,583	90,000		153,583	243,583
Refugee Children	598,309	913,600	1,503,909	354,973		1,148,936	1,503,909
Refugee Women	367,313		367,313	150,293		217,020	367,313
Environmental Projects	3,314,056	65,684	3,379,740	625,352		2,756,388	3,379,740
Nansen Medal	100,000		100,000			100,000	100,000
Promotion of Refugee Law	19,530		19,530	834		18,696	19,530
Various Consultancy Contracts	207,597	94,835	302,432	9,052		293,380	302,432
Population Displacements	261,942		261,942	62,866		199,076	261,942
Project Preparation Fund	219,984		219,984	50,000		169,984	219,984
Refugee Aid and Development	131,134		131,134	79,572		51,562	131,134
Junior Professional Officers HQ	1,265,552	83,667	1,349,219	67,110		1,282,109	1,349,219
Awards	42,189		42,189			42,189	42,189
Enhancement Resettlement Activities	814,849	1,645,500	2,460,349	743,895		1,716,454	2,460,349
Self-Reliance through Micro-Finance	1,500,000	125,395	1,500,000			1,500,000	1,500,000
Overall							
	92,208,419	119,781,554	211,989,973	85,865,319		126,124,654	211,989,973

Statement III

Cash flows for the year ended 31 December 1998
(United States dollars)

	Working Capital and Guarantee Fund	General Programmes			Special Programmes and Accounts					1998	1997
		Annual Programme	Emergency Fund	Voluntary Repatriation Fund	Special Programme (incl. Trust Fund)	Refugee Education Account	Medical Insurance Plan	Staffhousing Revolving Fund	Income Generating Activities		
Cash Flow from Operating Activities											
Net increase(decrease) of income over expenditure (Statement I)		7,440,417 (5,834,086)	(325,237)	(7,544,021)	(40,422,086)	(93,579)	782,565	96,812	37,735	(45,861,400)	(147,628,450)
Increase(decrease) in contribution receivable		-	2,500,000	1,940,000	(30,995,526)	-	-	-	-	(23,064,069)	135,130,271
Increase(decrease) in other accounts receivable		-	3,611,457	39,365	40,000	162,062	-	9,562	-	1,958,496	(2,128,193)
Increase(decrease) in other assets		-	1,207,507	-	-	-	-	-	-	(59,861)	(1,015,271)
Increase(decrease) in contributions received in advance		-	-	-	-	-	-	-	-	718,668	600,872
Increase(decrease) in unliquidated obligations		-	(2,189,116)	(308,430)	(377,822)	(55,062)	-	(56,212)	(182,056)	(26,826,577)	(56,902,128)
Increase(decrease) in accounts payable		-	(200,615)	-	-	-	-	-	-	(200,615)	131,120
Less: Interest income		(7,299,735)	-	-	-	-	(362,627)	-	-	(7,662,362)	(11,835,938)
Currency exchange adjustment		-	(2,157,128)	-	-	-	-	-	-	(2,157,128)	6,470,903
NET CASH FROM OPERATING ACTIVITIES		140,682 (4,903,094)	1,705,698 (5,961,843)	(94,996,629)	(146,641)	619,938	58,162	(65,121)	(103,656,848)	(75,176,814)	
Cash Flow from Investing and financing Activities											
Increase(decrease) in investments		7,299,735	-	-	-	-	362,627	-	-	7,662,362	11,835,938
Plus: Interest income		-	-	-	-	-	-	-	-	2,157,128	(6,470,903)
Currency exchange adjustment		-	-	-	-	-	-	-	-	-	-
NET CASH FROM INVESTING AND FINANCING		7,299,735	2,157,128	-	-	-	362,627	-	-	9,819,490	5,365,035
Cash Flow from Other Sources											
Cancellation of prior years' obligations		-	128,370	862,977	38,169,616	56,400	-	60,057	123,059	51,045,342	69,425,249
Transfer to/from other funds		(1,940,646)	(4,281,811)	196,867	(1,167,414)	-	-	500,000	-	-	-
NET CASH FROM OTHER SOURCES		(1,940,646)	7,385,052	325,237	37,802,202	56,400	-	560,057	123,059	51,045,342	69,425,249
Net increase(decrease) in cash and term deposits		5,491,751	4,639,086	2,110,935	(57,992,427)	(92,261)	782,565	610,219	57,938	(42,796,816)	(386,530)
CASH AND TERM DEPOSITS AT BEGINNING OF YEAR		44,588,269	9,834,090	7,640,133	1,097,282	150,208,846	6,902,649	869,892	992,687	222,449,945	222,836,475
CASH AND TERM DEPOSITS AT END OF YEAR		50,080,000	14,473,176	9,751,068	2,699,460	92,208,419	7,685,214	1,479,511	1,050,625	179,659,929	222,449,945

Status of governmental, intergovernmental and private contributions for the year ended 31 December 1998
(United States dollars)

Report 1. Contributions by donor type

Donor Type	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Governmental					
GENERAL PROGRAMMES					
Annual Programme					
Emergency Fund		308,277,865			314,271,566
Voluntary Repatriation		4,853,165			4,853,165
EAST AFRICA & THE HORN		3,100,000			3,100,000
Emergency Op. in the Horn of Africa				22,227	
Refugees in Kenya	332,511	13,619,061			13,951,572
Refugees in Uganda		288,431			288,431
SOUTHERN AFRICA		1,260,666			1,260,666
Refugees in South Africa		902,160			902,160
WEST & CENTRAL AFRICA					
Great Lakes Operation excl. Rwanda	1,938,011	48,299,537	431,354		50,668,902
Angolan Repatriation Operation		10,592,295			10,592,295
Repatriation to Liberia	1,676,078	22,481,650	999,311		25,157,047
Liberians in Guinea		241,209			241,209
Refugees in Guinea Bissau		310,734			310,734
Refugees in Cote d'Ivoire		241,208			241,208
Repatriation to Mali	516,661	7,274,783	263,121		8,054,565
Refugees in Niger		421,348			421,348
Refugees in Rwanda	448,622	25,351,469		137,446	25,937,537
Assist. to Return. & Ref. in Rwanda		87,133			87,133
Refugees in Senegal		6,080,885			9,276,306
Assistance for Sierra Leonean Ref.	3,195,421				
ASIA & OCEANIA					
Cambodian Returnees	2,137,413	2,852,009			4,989,422
C.P.A. for Indo-Chinese Refugees	1,547,350	900,000			2,447,350
Refugees in Asia		67,948			67,948
Environmental Activities in Asia		16,033			16,033
Repatriation & Reint. of Myanmar Refugees	43,706	8,665,987			8,709,693
Refugees in Nepal		454,545			454,545
Ass. to Sri Lankan Ref./Displ.Pers.		6,766,013			6,766,013
Thailand/Myanmar Border Operation		610,000			610,000
EUROPE					
Humanit. Ass. in former Yugoslavia	3,122,165	104,950,226	1,076,788		109,149,179
CIS Activities - Europe	5,526,856	727,748			6,254,604
CIS Countries	4,312,946	15,742,376			20,055,322
Admin.Support in France	524,476				524,476
Refugees in Ireland		110,658			110,658
Refugee Magazine in Spain		50,387			50,387
Refugees in Turkey		150,000			150,000
THE AMERICAS & CARIBBEAN					
Repatriation & Reint. of Guatemalan Ref.	43,706	4,467,172			4,510,878
Guatemalan Returnees from Mexico		124			124
Refugees in Colombia		76,923			76,923

Donor Type	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
CASWANAH					
Afghan Repatriation Programme		9,592,241			10,008,908
Cyprus Operation	416,667				400,000
Refugees in Mauritania	400,000	700,000			700,000
Repat. & Reint. of Tajik Refugees		671,003			916,101
West Sahara Repatriation Programme	245,098	79,365			79,365
OTHER PROGRAMMES					
Fund Raising/PI Activities		8,500			8,500
Junior Professional Officers Field	1,414,351	6,905,293			8,319,644
Recruitment of Staff		100,320			100,320
Refugee Education DAFI		2,303,909			2,303,909
Workshops/Training/Seminars	100,000	200,000			300,000
Refugee Children	613,600	340,000			953,600
Refugee Women		295,986			295,986
Environmental Projects	100,000	3,286,000			3,386,000
Nansen Medal		100,000			100,000
Promotion of Refugee Law		70,622			70,622
Various Consultancy Contracts		212,875			212,875
Population Displacements		200,000			200,000
Refugee Aid and Development		45,000			45,000
Junior Professional Officers HQ	83,667	1,045,063			1,128,730
Enhancement Resettlement Activities	1,425,500	200,545			1,626,045
Self-Reliance through Micro-Finance		1,500,000			1,500,000
Total	36,136,279	628,156,478	2,770,574	159,673	667,223,084
GOVERNMENTAL					

Donor Type	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Inter-Governmental					
GENERAL PROGRAMMES					
Annual Programme	288,351	273,224			561,575
EAST AFRICA & THE HORN					
Refugees in Ethiopia	64,569				64,569
WEST & CENTRAL AFRICA					
Great Lakes Operation excl. Rwanda	16,945,432	6,755,680			23,701,112
Refugees in Liberia	57,186	58,685			115,871
Repat. & Reint. ref. fr. MLI & MGR	574,810				574,810
Assist. to Return. & Ref. in Rwanda	16,765,597	319,174			17,084,771
Assistance for Sierra Leonean Ref.	365,280	393,193			758,473
ASIA & OCEANIA					
Cambodian Returnees	305,779	1,433,145			1,738,924
Repat. & Reint. of Myanmar Refugees	2,286,621				2,286,621
Ass. to Sri Lankan Ret./Displ. Pers.	1,153,403	1,092,896		20,090	2,246,299
Refugees in Thailand					20,090
EUROPE					
Humanit. Asst. in former Yugoslavia	19,044,796	20,654,552			39,699,348
CIS Countries	265,120	254,098			519,218
OTHER PROGRAMMES					
Fund Raising/PT Activities	311,938	929,351			1,241,289
Refugee Women		2,465			2,465
Total					
INTER-GOVERNMENTAL	58,448,682	32,166,463		20,090	90,635,235

Donor Type	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Non-Governmental/Private GENERAL PROGRAMMES					
Annual Programme					
EAST AFRICA & THE HORN	145,307	4,559,954			4,705,261
Emergency Op. in the Horn of Africa		77			77
WEST & CENTRAL AFRICA					
Great Lakes Operation excl. Rwanda	29,789	324,777			354,566
Angolan Repatriation Operation		146,388			146,388
Refugees in Dem. Rep. of the Congo	118,141	398,254			516,395
Repat. & Reint. ref. fr. MLI & NGR		105,255			105,255
Assist. to Return. & Ref. in Rwanda	209,494	178,174			387,668
Liberian Refugees in Sierra Leone		372,764			372,764
Assistance for Sierra Leonean Ref.		14			14
AFRICA OVERALL		232,514			232,514
Education Fund					
ASIA & OCEANIA					
Cambodian Returnees		261,194			261,194
C.P.A. for Indo-Chinese Refugees		25,299			25,299
Public Info. Activities in Japan		92,445			92,445
Repat. & Reint. of Myanmar Refugees		40,984			40,984
Ass. to Sri Lanka Ret./Displ.Pers.		57,942			57,942
EUROPE		150			150
Humanit. Asst. in former Yugoslavia				144,514	144,514
CIS Countries	50,344	2,445,153			2,495,497
Refugees in former Yugoslavia	2,200	541,421			543,621
THE AMERICAS & CARIBBEAN		4,310			4,310
Repat. & Reint. of Guatemalan Ref.		62,715			62,715
Guatemalan Returnees from Mexico	9,538	512			10,050
CASNAHANE					
Afghan Repatriation Programme					
Refugees in Mauritania		256,222			256,222
West Sahara Repatriation Programme	53,104				53,104
OTHER PROGRAMMES					
Fund Raising/PI Activities		241			241
Japan Refugee Relief Fund		26,669			26,669
Environmental Projects		318,262			318,262
		4,098			4,098
Total					
Non-Governmental/Private	617,917	10,454,888		144,514	11,217,319
GRAND TOTAL	95,202,878	670,777,829	2,770,574	324,277	769,075,556

Report 2. Contributions by programme

Programme	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GENERAL PROGRAMMES					
Annual Programme	6,405,132	313,111,043		22,227	319,530,402
Emergency Fund		4,853,165			4,853,165
Voluntary Repatriation		3,100,000			3,100,000
Total	6,405,132	321,064,208		22,227	327,491,567
EAST AFRICA & THE HORN					
Emergency Op. in the Horn of Africa	332,511	13,619,138			13,951,649
Refugees in Ethiopia	64,569				64,569
Refugees in Kenya		288,431			288,431
Refugees in Uganda		1,260,666			1,260,666
Total	397,080	15,168,235			15,565,315
SOUTHERN AFRICA					
Refugees in South Africa		902,160			902,160
Total		902,160			902,160
WEST & CENTRAL AFRICA					
Great Lakes Operation excl. Rwanda	18,913,232	55,379,994	431,354		74,724,580
Angolan Repatriation Operation		10,738,683			10,738,683
Repatriation to Liberia	1,794,219	22,879,912	999,311		25,673,462
Refugees in Dem. Rep. of the Congo		105,255			105,255
Liberians in Guinea		241,209			241,209
Refugees in Guinea Bissau		310,734			310,734
Refugees in Cote d'Ivoire		241,208			241,208
Refugees in Liberia	57,186	50,685			115,871
Refugees in Niger	1,300,965	7,452,957	263,121		9,017,043
Repat. & Reint. ref. fr. MLI & MGR		421,348			421,348
Refugees in Niger	17,214,019	26,043,407		137,446	43,396,872
Assist. to Return. & Ref. in Rwanda		87,133			87,133
Refugees in Senegal		14			14
Liberian Refugees in Sierra Leone		6,706,592			6,706,592
Assistance for Sierra Leonean Ref.	3,560,701				3,560,701
Total	42,860,322	130,467,131	1,693,786	137,446	175,350,685

Programme	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
AFRICA OVERALL					
Education Fund		261,194			261,194
Total		261,194			261,194
AFRICA OVERALL					
ASIA & OCEANIA					
Cambodian Returnees	2,443,192	4,310,453			6,753,645
C.P.A. for Indo-Chinese Refugees	1,547,350	992,445			2,539,795
Refugees in Asia		67,948			67,948
Environmental Activities in Asia		16,033			16,033
Public Info. Activities in Japan		40,984			40,984
Repat. & Reint. of Myanmar Refugees	2,330,327	8,723,829			11,054,156
Refugees in Nepal		454,545			454,545
Ass. to Sri Lankan Ret./Displ.Pers.	1,153,403	7,859,059			9,012,462
Refugees in Thailand				20,090	20,090
Thailand/Myanmar Border Operation		610,000			610,000
Total	7,474,272	23,074,496		20,090	30,568,858
ASIA & OCEANIA					
EUROPE					
Humanit. Asst. in former Yugoslavia	22,217,305	128,049,931	1,076,788	144,514	151,488,538
CIS Activities - Europe	5,526,856	727,748			6,254,604
CIS Countries	4,580,266	16,537,895			21,118,161
Admin.Support in France	524,476				524,476
Refugees in Ireland		110,658			110,658
Refugee Magazine in Spain		50,367			50,367
Refugees in Turkey		150,000			150,000
Refugees in former Yugoslavia		4,310			4,310
Total	32,848,903	145,630,929	1,076,788	144,514	179,701,134
EUROPE					
THE AMERICAS & CARIBBEAN					
Repat. & Reint. of Guatemalan Ref.	53,244	4,529,887			4,583,131
Guatemalan Returnees from Mexico		636			636
Refugees in Colombia		76,923			76,923
Total	53,244	4,607,446			4,660,690
THE AMERICAS & CARIBBEAN					

Programme	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
CASMANAME					
Afghan Repatriation Programme	416,667	9,848,463			10,265,130
Cyprus Operation	400,000				400,000
Refugees in Mauritania	53,104	700,000			753,104
Repatriation & Reint. of Tajik Refugees	245,098	671,003			916,101
West Sahara Repatriation Programme		79,606			79,606
Total	1,114,869	11,299,072			12,413,941
CASMANAME					
OTHER PROGRAMMES					
Fund Raising/PI Activities	311,938	964,520			1,276,458
Japan Refugee Relief Fund		318,262			318,262
Junior Professional Officers Field	1,414,351	6,985,293			8,399,644
Recruitment of Staff		100,320			100,320
Refugee Education DAFI	100,000	2,303,909			2,303,909
Workshops/Training/Seminars	613,600	200,000			300,000
Refugee Children		340,000			340,000
Refugee Women		298,451			298,451
Environmental Projects	100,000	3,290,098			3,390,098
Nansen Medal		100,000			100,000
Promotion of Refugee Law		78,622			78,622
Various Consultancy Contracts		212,875			212,875
Population Displacements		200,000			200,000
Refugee Aid and Development		45,000			45,000
Junior Professional Officers HQ	83,667	1,045,063			1,128,730
Enhancement Resettlement Activities	1,425,500	200,545			1,626,045
Self-Reliance through Micro-finance		1,500,000			1,500,000
Total	4,049,056	18,102,958			22,152,014
OTHER PROGRAMMES					
GRAND TOTAL	95,202,878	670,777,829	2,770,574	324,277	769,075,558

Report 3. Contributions by donor

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Governmental					
ALGERIA					
Annual Programme		50,000			50,000
ARMENIA					
CIS Countries		88,215			88,215
AUSTRALIA					
Annual Programme		9,060,403			9,060,403
Ass. to Sri Lankan Ref./Displ. Pers.		310,559			310,559
Refugees in Asia		61,341			61,341
Repat. & Reint. of Myanmar Refugees		134,228			134,228
Total AUSTRALIA		9,566,531			9,566,531
AUSTRIA					
Annual Programme		400,976			400,976
Humanit. Asst. in former Yugoslavia		480,000			522,017
West Sahara Repatriation Programme	42,017	79,365			79,365
Junior Professional Officers Field		103,618			103,618
Total AUSTRIA	42,017	1,063,959			1,105,976
BELGIUM					
Annual Programme	65,731	2,143,523			2,209,254
Great Lakes Operation excl. Rwanda		1,220,302			1,220,302
Assist. to Return. & Ref. in Rwanda		546,448			546,448
Junior Professional Officers Field		397,486			397,486
Total BELGIUM	65,731	4,307,759			4,373,490
BRUNEI DARUSSALAH					
Annual Programme		10,000			10,000
CANADA					
Annual Programme	974,026	7,888,231			8,862,257
Great Lakes Operation excl. Rwanda	389,610			137,446	389,610
Assist. to Return. & Ref. in Rwanda					137,446
Assistance for Sierra Leonean Ref.	324,675				324,675
Repat. & Reint. ref. fr. MLI & NCR		342,466			342,466
Humanit. Asst. in former Yugoslavia		777,851			777,851
CIS Activities - Europe		64,935			64,935
Guatemalan Returnees from Mexico		124			124
Repat. & Reint. of Guatemalan Ref.		466,667			466,667
Afghan Repatriation Programme		520,833			520,833
Junior Professional Officers Field	216,039				216,039
Various Consultancy Contracts		171,233			171,233
Total CANADA	1,904,350	10,232,340		137,446	12,274,136

Donor	<---CASH--->	<---KIND--->	Total
	Outstanding Pledges	Outstanding Pledges Delivered	
CHILE			
Annual Programme	20,000		20,000
CHINA			
Annual Programme	250,000		250,000
COLOMBIA			
Annual Programme	20,674		20,674
COSTA RICA			
Annual Programme	26,480		26,480
CYPRUS			
Repat. & Reint. of Myanmar Refugees	2,000		2,000
CIS Countries	2,000		2,000
Total CYPRUS	4,000		4,000
DENMARK			
Annual Programme	17,306,415		17,306,415
Emergency Op. in the Horn of Africa	2,919,708		2,919,708
Great Lakes Operation excl. Rwanda	5,230,956		5,230,956
Angolan Repatriation Operation	2,189,781		2,189,781
Repatriation to Liberia	3,000,686		3,000,686
Assist. to Return. & Ref. in Rwanda	1,459,854		1,459,854
Assistance for Sierra Leonean Ref.	915,344		915,344
Repat. & Reint. ref. fr. HLI & MGR	1,922,104		1,922,104
Repat. & Reint. of Myanmar Refugees	1,167,883		1,167,883
Humanit. Asst. in former Yugoslavia	3,948,588		3,948,588
Junior Professional Officers Field	780,114		780,114
Junior Professional Officers HQ	478,607		478,607
Refugee Women	145,986		145,986
Workshops/Training/Seminars	100,000		100,000
Total DENMARK	100,000	41,566,026	41,566,026
DJIBOUTI			
Annual Programme	1,000		1,000
EGYPT			
Annual Programme	5,896		5,896

Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
EMILIA - ROMAGNA REGION (ITALY)					
Humanit. Asst. in former Yugoslavia		148,368			148,368
FINLAND					
Annual Programme		7,524,593			7,524,593
Great Lakes Operation excl. Rwanda		877,955	245,915		1,123,700
Angolan Repatriation Operation		277,582			277,582
Repatriation to Liberia		277,582			277,582
Assist. to Return. & Ref. in Rwanda		438,977			438,977
Humanit. Asst. in former Yugoslavia		588,339			588,339
CIS Countries		1,203,147			1,203,147
Afghan Repatriation Programme		370,110			370,110
Enhancement Resettlement Activities		200,545			200,545
Junior Professional Officers Field		89,395			89,395
Junior Professional Officers HQ		90,560			90,560
Total FINLAND		11,938,785	245,915		12,184,700
FRANCE					
Annual Programme	2,097,902	2,145,215			4,243,117
Emergency Op. in the Horn of Africa	87,413				87,413
Great Lakes Operation excl. Rwanda	349,650	577,557			927,207
Angolan Repatriation Operation		247,525			247,525
Repatriation to Liberia		165,017			165,017
Assist. to Return. & Ref. in Rwanda	174,825	165,016			339,841
Assistance for Sierra Leonean Ref.	87,413				87,413
Repat. & Reint. ref. fr. MLI & NGR		247,525			247,525
Cambodian Returnees					87,413
Repat. & Reint. of Myanmar Refugees	87,413				87,413
Humanit. Asst. in former Yugoslavia	43,706				43,706
Admin. Support in France	349,651	617,428			967,079
CIS Countries	524,476				524,476
Repat. & Reint. of Guatemalan Ref.	52,448				52,448
Afghan Repatriation Programme	43,706	82,508			43,706
Junior Professional Officers Field		655,743			82,508
Total FRANCE	3,898,603	4,903,534			655,743
FRANCE (CONSEIL REG. DU LIMOUSIN)					
Repat. & Reint. ref. fr. MLI & NGR	16,661				16,661

Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GERMANY					
Annual Programme	5,173,790				5,173,790
Emergency Op. in the Horn of Africa	280,899				280,899
Refugees in Kenya	286,431				286,431
Refugees in Uganda	566,242				566,242
Great Lakes Operation excl. Rwanda	1,388,889				1,388,889
Repatriation to Liberia			999,311		999,311
Assist. to Return. & Ref. in Rwanda	393,258				393,258
Assistance for Sierra Leonean Ref.	282,486				282,486
Liberians in Guinea	241,209				241,209
Refugees in Cote d'Ivoire	241,208				241,208
Refugees in Guinea Bissau	310,734				310,734
Refugees in Niger	421,348				421,348
Refugees in Senegal	87,133				87,133
Repat. & Reint. ref. fr. HLI & MGR			263,121		263,121
Ass. to Sri Lankan Ref./Displ.Pers.	388,889				388,889
Environmental Activities in Asia	16,033				16,033
Refugees in Nepal	454,545				454,545
Repat. & Reint. of Myanmar Refugees	395,480				395,480
Humanit. Asst. in former Yugoslavia	2,529,713		1,076,788		3,606,501
CIS Countries	444,445				444,445
Junior Professional Officers Field	268,972				268,972
Junior Professional Officers HQ	76,925				76,925
Refugee Education DAFI	2,303,909				2,303,909
Total GERMANY	16,574,538		2,339,220		18,913,758
GHANA					
Annual Programme	5,000				5,000
GREECE					
Annual Programme	300,000				300,000
Humanit. Asst. in former Yugoslavia	85,083				85,083
Total GREECE	385,083				385,083
GUATEMALA					
Annual Programme	9,978				9,978
HOLY SEE					
Annual Programme	10,000				10,000
HUNGARY					
Annual Programme	25,000				25,000
ICELAND					
Annual Programme	62,972				62,972

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
INDONESIA		4,000			4,000
Annual Programme					
IRELAND					
Annual Programme		1,096,025			1,096,025
Emergency Op. in the Horn of Africa		224,215			224,215
Angolan Repatriation Operation		140,647			140,647
Repatriation to Liberia		149,477			149,477
Assistance for Sierra Leonean Ref.		149,477			149,477
Repat. & Reint. ref. fr. MLI & NGR		74,738			74,738
Refugees in Ireland		110,658			110,658
Total IRELAND		2,745,237			2,745,237
ISRAEL					
Annual Programme		90,000			90,000
ITALY					
Annual Programme		6,779,661			6,779,661
Refugees in Uganda		674,424			674,424
Great Lakes Operation excl. Rwanda		100,000			100,000
Humanit. Asst. in former Yugoslavia		500,000			500,000
Junior Professional Officers Field	324,491	107,827			432,318
Junior Professional Officers HQ	83,667				83,667
Total ITALY	408,158	8,161,912			8,570,070
JAPAN					
Annual Programme		24,507,840			24,507,840
Emergency Fund		2,600,000			2,600,000
Voluntary Repatriation		2,100,000			2,100,000
Emergency Op. in the Horn of Africa		4,025,168			4,025,168
Refugees in South Africa		902,160			902,160
Great Lakes Operation excl. Rwanda		10,700,000			10,700,000
Angolan Repatriation Operation		1,140,000			1,140,000
Repatriation to Liberia		3,284,000			3,284,000
Assist. to Return. & Ref. in Rwanda		7,040,000			7,040,000
Assistance for Sierra Leonean Ref.		320,000			320,000
Repat. & Reint. ref. fr. MLI & NGR		1,100,000			1,100,000
Cambodian Returnees		420,000			420,000
Ass. to Sri Lankan Ref./Displ. Pers.	1,050,000				1,050,000
Repat. & Reint. of Myanmar Refugees		1,470,000			1,470,000
Thailand/Myanmar Border Operation		2,900,000			2,900,000
Humanit. Asst. in former Yugoslavia		610,000			610,000
CIS Countries		29,720,000			29,720,000
Repat. & Reint. of Guatemalan Ref.		4,670,000			4,670,000
		450,000			450,000

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Afghan Repatriation Programme		1,497,300			1,497,300
Refugees in Mauritania		350,000			350,000
Repat. & Reint. of Tajik Refugees		80,000			80,000
Environmental Projects		2,786,000			2,786,000
Fund Raising/PI Activities		8,500			8,500
Junior Professional Officers Field		1,555,010			1,555,010
Junior Professional Officers HQ		199,440			199,440
Population Displacements		200,000			200,000
Self-Reliance through Micro-Finance		1,500,000			1,500,000
Workshops/Training/Seminars		200,000			200,000
Total JAPAN	1,050,000	106,735,418			107,785,418
LIECHTENSTEIN					
Annual Programme		46,358			46,358
Assistance for Sierra Leonean Ref.		6,579			6,579
Total LIECHTENSTEIN		52,937			52,937
LUXEMBOURG					
Annual Programme		147,055			147,055
Great Lakes Operation excl. Rwanda	264,091				264,091
Humanit. Asst. in former Yugoslavia		502,921			502,921
CIS Countries		60,214			60,214
Total LUXEMBOURG	264,091	730,190			1,014,281
MALAYSIA					
Annual Programme		20,000			20,000
MALTA					
Annual Programme		1,802			1,802
MEXICO					
Annual Programme		63,714			63,714
Repat. & Reint. of Guatemalan Ref.		35,822			35,822
Total MEXICO		99,536			99,536
Myanmar					
Annual Programme		10,000			10,000
NAHIDIA					
Annual Programme		1,000			1,000

Donor	Outstanding Pledges	CASH	Paid	Outstanding Pledges	KIND	Delivered	Total
NETHERLANDS							
Annual Programme	520,833	23,693,859					24,214,692
Emergency Op. in the Horn of Africa		752,911					752,911
Great Lakes Operation excl. Rwanda		1,505,821					1,505,821
Repatriation to Liberia		1,523,437					1,523,437
Assistance for Sierra Leonean Ref.		330,049					330,049
Ass. to Sri Lanka Ref./Displ. Pers.		247,525					247,525
Repat. & Reint. of Myanmar Refugees		520,833					520,833
Humanit. Asst. in former Yugoslavia		6,577,200					6,577,200
CIS Activities - Europe		507,813					507,813
CIS Countries		2,063,168					2,063,168
Afghan Repatriation Programme		1,015,625					1,015,625
Refugees in Mauritania		150,000					150,000
Junior Professional Officers Field	80,360	961,640					1,050,000
Total NETHERLANDS	609,193	39,869,881					40,459,074
NEW ZEALAND							
Annual Programme		1,054,552					1,054,552
Cambodian Returnees		53,100					53,100
Refugees in Asia		6,607					6,607
Total NEW ZEALAND		1,114,259					1,114,259
NIGERIA							
Junior Professional Officers Field		280,000					280,000
NORWAY							
Annual Programme		22,493,044					22,493,044
Emergency Op. in the Horn of Africa		914,011					914,011
Great Lakes Operation excl. Rwanda		3,473,716		185,439			3,659,155
Angolan Repatriation Operation		267,738					267,738
Repatriation to Liberia		931,749					931,749
Assist. to Return. & Ref. in Rwanda		1,875,789					1,875,789
Assistance for Sierra Leonean Ref.		491,368					491,368
Repat. & Reint. ref. fr. MLI & MCR		267,738					267,738
Cambodian Returnees		404,858					404,858
Repat. & Reint. of Myanmar Refugees		197,889					197,889
Humanit. Asst. in former Yugoslavia		2,032,520					2,032,520
CIS Countries		531,915					531,915
Repat. & Reint. of Guatemalan Ref.		870,147					870,147
Junior Professional Officers Field		347,700					347,700
Junior Professional Officers HQ		105,582					105,582
Nansen Medal		50,000					50,000
Promotion of Refugee Law		39,012					39,012
Refugee Children	138,600						138,600
Total NORWAY	138,600	35,494,776		185,439			35,610,615

Donor	<-----CASH----->	<-----KIND----->	Total
	Outstanding Pledges	Outstanding Pledges	
	Paid	Delivered	
DHAN			
Annual Programme	4,000		4,000
PHILIPPINES			
Annual Programme	607		607
Camodian Returns	607		607
Total PHILIPPINES	1,214		1,214
POLAND			
CIS Countries	20,000		20,000
PORTUGAL			
Annual Programme	25,000		25,000
REPUBLIC OF KOREA			
Annual Programme	1,000,000		1,000,000
SAUDI ARABIA			
Annual Programme	100,000	22,227	122,227
SOUTH AFRICA			
Annual Programme	600,000		600,000
Angolan Repatriation Operation	400,000		400,000
Total SOUTH AFRICA	1,000,000		1,000,000
SPAIN			
Annual Programme	2,136,167		2,136,167
Great Lakes Operation excl. Rwanda	345,500		345,500
Angolan Repatriation Operation	464,286		464,286
Repatriation to Liberia	164,961		164,961
Refugee Magazine in Spain	50,387		50,387
Total SPAIN	3,161,301		3,161,301
SRI LANKA			
Annual Programme	5,390		5,390

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
SWEDEN					
Annual Programme		32,500,000			32,500,000
Emergency Fund		253,165			253,165
Great Lakes Operation excl. Rwanda	245,098	502,149			747,247
Angolan Repatriation Operation		2,259,673			2,259,673
Repatriation to Liberia	612,745	1,933,610			1,933,610
Assist. to Return. & Ref. in Rwanda		1,289,073			1,901,818
Assistance for Sierra Leonean Ref.		251,075			251,075
Repat. & Reint. ref. fr. MLI & NGR		627,687			627,687
Cambodian Returnees		644,536			644,536
Ass. to Sri Lankan Ret./Displ. Pers.		773,444			773,444
Humanit. Asst. in former Yugoslavia		644,536			644,536
CIS Countries		5,635,191			5,635,191
Repat. & Reint. of Guatemalan Ref.		902,351			902,351
Refugees in COLOMBIA		644,536			644,536
Afghan Repatriation Programme		76,923			76,923
Repat. & Reint. of Tajik Refugees	245,098	902,351			902,351
Junior Professional Officers Field		253,165			498,263
Junior Professional Officers HQ		290,220			290,220
Promotion of Refugee Law		93,949			93,949
		39,610			39,610
Total SWEDEN	1,102,941	50,517,244			51,620,185
SWITZERLAND					
Annual Programme		8,783,784			8,783,784
Great Lakes Operation excl. Rwanda		709,220			709,220
Angolan Repatriation Operation		331,126			331,126
Repatriation to Liberia		675,676			675,676
Assistance for Sierra Leonean Ref.		657,895			657,895
Ass. to Sri Lankan Ret. fr. MLI & NGR		675,676			675,676
Repat. & Reint. of Myanmar Refugees		337,838			337,838
Humanit. Asst. in former Yugoslavia		337,838			337,838
CIS Countries	1,063,630	1,377,319			2,441,149
Afghan Repatriation Programme		2,051,921			2,051,921
Repat. & Reint. of Tajik Refugees		1,013,514			1,013,514
Junior Professional Officers Field	35,461	337,838			337,838
Nansen Medal		67,568			105,029
Recruitment of Staff		50,000			50,000
		100,320			100,320
Total SWITZERLAND	1,099,291	17,507,533			18,606,824

Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
THAILAND		9,698			9,698
Annual Programme					
TUNISIA		4,651			4,651
Annual Programme					
TURKEY	150,000				150,000
Annual Programme					
UNITED ARAB EMIRATES		54,000			54,000
Annual Programme					
UNITED KINGDOM					
Annual Programme	1,250,000	19,664,000			21,134,000
Great Lakes Operation excl. Rwanda		116,000			116,000
Repatriation to Liberia	583,333				583,333
Assistance for Sierra Leonean Ref.	583,333				583,333
Ass. to Sri Lankan Ret./Displ. Pers.		1,666,666			1,666,666
Repatriation & Reint. of Myanmar Refugees		409,836			409,836
Humanit. Asst. in former Yugoslavia	1,166,667	1,708,421			2,875,088
CIS Countries	1,000,000				1,000,000
Afghan Repatriation Programme	416,667				416,667
Total UNITED KINGDOM	5,000,000	23,784,923			28,784,923
UNITED REPUBLIC OF TANZANIA		5,025			5,025
Annual Programme					
UNITED STATES OF AMERICA					
Annual Programme	766,045	109,660,000			110,426,045
Emergency Fund		2,000,000			2,000,000
Voluntary Repatriation		1,000,000			1,000,000
Emergency Op. in the Horn of Africa		4,000,000			4,000,000
Great Lakes Operation excl. Rwanda	914,660	19,793,948			20,708,608
Angolan Repatriation Operation		3,200,000			3,200,000
Repatriation to Liberia	480,000	11,020,000			11,500,000
Assist. to Return. & Ref. in Rwanda	273,797	13,181,052			13,454,849
Assistance for Sierra Leonean Ref.	2,200,000	2,300,000			4,500,000
Repatriation & Reint. ref. fr. MLI & NGR	500,000	2,000,000			2,500,000
Cambodian Returnees	1,000,000	1,200,000			2,200,000
C.P.A. for Indo-Chinese Refugees	1,547,350	900,000			2,447,350
Ass. to Sri Lankan Ret./Displ. Pers.		1,300,000			1,300,000
Repatriation & Reint. of Myanmar Refugees		2,600,000			2,600,000
Humanit. Asst. in former Yugoslavia	500,000	47,721,284			48,221,284

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
CIS Activities - Europe	5,526,856	155,000			5,681,856
CIS Countries	3,269,498	3,685,000			6,954,498
Refugees in Turkey		150,000			150,000
Repatriation of Guatemalan Ref.		2,000,000			2,000,000
Afghan Repatriation Programme		4,190,000			4,190,000
Cyprus Operation	400,000				400,000
Refugees in Mauritania		200,000			200,000
Enhancement Resettlement Activities	1,425,500				1,425,500
Environmental Projects	186,000	500,000			686,000
Junior Professional Officers Field	750,000	1,000,000			1,750,000
Refugee Aid and Development		45,000			45,000
Refugee Children	475,000	340,000			815,000
Refugee Women		150,000			150,000
Various Consultancy Contracts		41,642			41,642
Total UNITED STATES OF AMERICA	20,119,706	234,332,926			254,452,632
VENEZUELA					
Annual Programme		1,224			1,224
Total GOVERNMENTAL	36,136,279	628,156,476	2,770,574	159,673	667,223,004

Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Inter-Governmental					
EUROPEAN COMMISSION					
Annual Programme	288,351	273,224			561,575
Refugees in Ethiopia	64,569				64,569
Great Lakes Operation excl. Rwanda	16,945,432	6,755,680			23,701,112
Assist. to Return. & Ref. in Rwanda	16,765,397	319,174			17,084,571
Assistance for Sierra Leonean Ref.	385,280	393,193			778,473
Refugees in Liberia	57,186	58,685			115,871
Repat. & Reint. ref. fr. MLI & MCR	574,610				574,610
Cambodian Returnees	305,779	1,433,145			1,738,924
Ass. to Sri Lankan Ref./Displ. Pers.	1,153,403	1,092,896		20,090	2,246,299
Refugees in Thailand					20,090
Repat. & Reint. of Myanmar Refugees	2,286,621	20,654,552			2,286,621
Humanit. Asst. in former Yugoslavia	19,044,796	254,098			39,699,348
CIS Countries	265,120	929,351			519,218
Fund Raising/PI Activities	311,938				1,241,289
Total EUROPEAN COMMISSION	58,448,682	32,183,998		20,090	90,632,770
UNDP					
Refugee Women		2,465			2,465
Total INTER-GOVERNMENTAL	58,448,682	32,186,463		20,090	90,635,235

Donor	CASH		KIND	
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered
Non-Governmental/Private				
AL - KHARAFI CO, KUWAIT		10,086		
Annual Programme				10,086
AUSTCARE, AUSTRALIA				
Annual Programme		12,987		12,987
Assist. to Return. & Ref. in Rwanda		34,775		34,775
Total AUSTCARE, AUSTRALIA		47,762		47,762
BROOKINGS INSTITUTE, WASHINGTON				
Annual Programme		10,000		10,000
CANTRADE BANK, SWITZERLAND				
Annual Programme		3,116		3,116
CARE & AID FOUNDATION, SWITZERLAND				
Annual Programme		17,123		17,123
CHT FR. SOLID. ASIAN UNDERPRIVILEGED C.P.A. for Indo-Chinese Refugees		92,445		92,445
DANISH REFUGEE COUNCIL				
CIS Countries	2,200	6,000		8,200
DEUTSCHE STIFTUNG				
Assistance for Sierra Leonean Ref.		230,641		230,641
Repatriation & Reint. ref. fr. MLI & MGR		178,174		178,174
Humanit. Asst. in former Yugoslavia		58,824		58,824
Total DEUTSCHE STIFTUNG		467,639		467,639
DR. VON SINNER, SWITZERLAND				
Annual Programme		34,247		34,247
ESPANA CON ACNUR, SPAIN				
Annual Programme	145,307	96,629		241,936
Great Lakes Operation excl. Rwanda	29,789			29,789
Angolan Repatriation Operation		48,349		48,349
Repatriation to Liberia	118,141			118,141
Assist. to Return. & Ref. in Rwanda		26,010		26,010
Repatriation & Reint. ref. fr. MLI & MGR	209,494			209,494
Humanit. Asst. in former Yugoslavia	50,344	134,736		185,080
Guatemalan Returnees from Mexico		512		512
Repatriation & Reint. of Guatemalan Ref.	9,538	60,440		69,978
Afghan Repatriation Programme		37,926		37,926
Refugees in Mauritania	53,104			53,104
Total ESPANA CON ACNUR, SPAIN	615,717	404,602		1,020,319

Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
FED. ELEC. POWER WORKERS UNION, JAPAN Annual Programme		14,493			14,493
FINNISH REFUGEE COUNCIL Humanit. Asst. in former Yugoslavia		85,753			85,753
GOERLITZ FLEECE GMBH Humanit. Asst. in former Yugoslavia				144,514	144,514
HRH PRINCE ABDUL AZIZ, SAUDI ARABIA Annual Programme		13,333			13,333
HUMAN APPEAL INTERNATIONAL, UAE Humanit. Asst. in former Yugoslavia		30,000			30,000
INTERN. OLYMPIC COMMITTEE, SWITZERLAND Fund Raising/PY Activities		10,000			10,000
JAPAN COMMITTEE FOR REFUGEE RELIEF Japan Refugee Relief Fund		318,262			318,262
JAPAN LADIES TENNIS FEDERATION Afghan Repatriation Programme		8,197			8,197
JAPAN OWNER'S ASSOCIATION Annual Programme		1,000,000			1,000,000
JAPAN TIMES Annual Programme		22,727			22,727
JCLARWF, JAPAN Annual Programme		72,541			72,541
JINRUI AIZEN-KAI SOHONBU, JAPAN Assist. to Return. & Ref. in Rwanda		14,493			14,493
JUSCO CO., JAPAN Assist. to Return. & Ref. in Rwanda		36,219			36,219
JYODOSHU, JAPAN Assist. to Return. & Ref. in Rwanda		21,739			21,739

Donor	<-----CASH----->		<-----KIND----->	
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered
Total				Total
KANTO GOLF ASSOCIATION, JAPAN Annual Programme		70,971		70,971
LINTZ CORPORATION, JAPAN Annual Programme		49,176		49,176
LOMBARD, ODIN ET CIE, SWITZERLAND Education Fund		261,194		261,194
LOOSCO FOUNDATION, NETHERLANDS Annual Programme		2,250		2,250
MS. KUNIKO MAEDA Humanit. Asst. in former Yugoslavia		42,017		42,017
MAINICHI SHIMBUN, JAPAN Great Lakes Operation excl. Rwanda		31,018		31,018
MERCEDES BENZ, ITALY Humanit. Asst. in former Yugoslavia		100,000		100,000
MISCELLANEOUS				
Annual Programme		1,702,924		1,702,924
Emergency Op. in the Horn of Africa		77		77
Great Lakes Operation excl. Rwanda		113,652		113,652
Repatriation to Liberia		343,659		343,659
Assist. to Return. & Ref. in Rwanda		17,472		17,472
Assistance for Sierra Leonean Ref.		66		66
Liberian Refugees in Sierra Leone		14		14
Refugees in Dem. Rep. of the Congo		105,255		105,255
Cambodian Returnees		3,537		3,537
Ass. to Sri Lankan Ref./Displ. Pers.		150		150
Repatriation & Reint. of Myanmar Refugees		7,042		7,042
Humanit. Asst. in former Yugoslavia		1,416,136		1,416,136
CIS Countries		7,382		7,382
Refugees in former Yugoslavia		4,310		4,310
Repatriation & Reint. of Guatemalan Ref.		2,275		2,275
Afghan Repatriation Programme		3,429		3,429
West Sahara Repatriation Programme		241		241
Fund Raising/PI Activities		8,977		8,977
Total MISCELLANEOUS		3,736,598		3,736,598

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
NIHON RODOO KUMIAI SORENGOKAI					
Assist. to Return. & Ref. in Rwanda		105,634			105,634
NIPPON FOUNDATION, JAPAN					
Annual Programme		1,000,000			1,000,000
OHIOYARI UNDO, JAPAN					
Annual Programme		8,197			8,197
PRINCE EL HASHEMI, LEBANON					
Annual Programme		9,865			9,865
RADDA BARNEN, SWEDEN					
Annual Programme		107,414			107,414
RAHON MAGSAYSAY AWARD FOUND., PHILIPPINES					
Repat. & Reint. of Myanmar Refugees		50,000			50,000
SAUDI ARABIAN OIL COMPANY (ARAMCO)					
Annual Programme		13,333			13,333
SHINNYOEN, JAPAN					
Afghan Repatriation Programme		16,692			16,692
SOKA GAKKAI, JAPAN					
Great Lakes Operation excl. Rwanda		68,000			68,000
Repatriation to Liberia		50,000			50,000
Public Info. Activities in Japan		40,984			40,984
Afghan Repatriation Programme		166,885			166,885
Total SOKA GAKKAI, JAPAN		327,869			327,869
SOROPTIMIST INTERN. OF AMERICAS, JAPAN					
Annual Programme		30,429			30,429
Great Lakes Operation excl. Rwanda		6,554			6,554
Assist. to Return. & Ref. in Rwanda		14,322			14,322
Cambodian Returnees		21,762			21,762
Afghan Repatriation Programme		21,093			21,093
Environmental Projects		4,098			4,098
Fund Raising/PI Activities		7,692			7,692
Total SOROPTIMIST INTERN. OF AMERICAS, JAPAN		105,950			105,950

Donor	CASH		KIND		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
STICHTING VLUCHTELING, NETHERLANDS					
Annual Programme		149,010			149,010
Great Lakes Operation excl. Rwanda		98,039			98,039
Angolan Repatriation Operation		98,039			98,039
Humanit. Asst. in former Yugoslavia		73,530			73,530
CIS Countries		98,039			98,039
Total STICHTING VLUCHTELING, NETHERLANDS		516,657			516,657
TREE OF LIFE, JAPAN					
Annual Programme		64,636			64,636
UK FOR UNHCR, UNITED KINGDOM					
Annual Programme		3,375			3,375
Great Lakes Operation excl. Rwanda		6,714			6,714
Repatriation to Liberia		4,595			4,595
Assist. to Return. & Ref. in Rwanda		102,100			102,100
Assistance for Sierra Leonean Ref.		1,807			1,807
Humanit. Asst. in former Yugoslavia		4,157			4,157
Total UK FOR UNHCR, UNITED KINGDOM		122,748			122,748
UNOCAL INTERNATIONAL, USA					
CIS Countries		430,000			430,000
ZAKAT HOUSE, KUWAIT					
Annual Programme		32,895			32,895
ZAYED FOUNDATION THE, UAE					
Humanit. Asst. in former Yugoslavia		500,000			500,000
ZENKOKU TOMO-NO KAI, JAPAN					
Annual Programme		8,197			8,197
Total NON-GOVERNMENTAL/PRIVATE					
	617,917	10,450,886		144,514	11,217,319
GRAND TOTAL					
	95,202,876	670,777,829	2,770,574	324,277	769,075,558

Schedule 2

Status of prior years' outstanding contributions as at 31 December 1998

(United States dollars)

Donor	Year	Cash	Kind	Total
Governmental				
=====				
ALGERIA				
Annual Programme	1995	50,000		50,000
		50,000		50,000
=====				
DENMARK				
Other Trust Funds	1997	94,835		94,835
		94,835		94,835
=====				
DJIBOUTI				
Annual Programme	1997	1,000		1,000
		1,000		1,000
=====				
GERMANY				
Annual Programme	1997		100,796	100,796
Emergency Fund	1997		285,714	285,714
Repatriation to Liberia	1997		679,348	679,348
Assist to return. & ref. in Rwanda	1997		1,130,952	1,130,952
			2,196,810	2,196,810
=====				
LIBYAN ARAB JAMAHIRIYA				
Annual Programme	1994	10,000		10,000
		10,000		10,000
=====				
PHILIPPINES				
Annual Programme	1997	3,000		3,000
Great Lakes Operation excl. Rwanda	1997	1,000		1,000
		4,000		4,000
=====				
SRI LANKA				
Annual Programme	1997	4,930		4,930
		4,930		4,930
=====				

Donor	Year	Cash	Kind	Total

Governmental				
=====				
THE SUDAN				
Annual Programme	1995	2,500		2,500

				2,500

=====				
UNITED STATES OF AMERICA				
C.P.A. for Indo-Chinese Refugees	1996	135,165		135,165
Cyprus Operation	1997	5,075,903		5,075,903
Other Trust Funds	1997	1,270,000		1,270,000

				6,481,068

=====				
Total GOVERNMENTAL				-----
				6,648,333

				2,196,810

				8,845,143
				=====
Inter-Governmental				
=====				
EUROPEAN COMMISSION				
Annual Programme	1994	787,282		787,282
Annual Programme	1995	104,261		104,261
Annual Programme	1996	261,856		261,856
Annual Programme	1997	2,228,324		2,228,324
Afghan Repatriation Programme	1997	507,090		507,090
Great Lakes Operation excl. Rwanda	1994	11,968		11,968
Great Lakes Operation excl. Rwanda	1995	919,861		919,861
Great Lakes Operation excl. Rwanda	1997	3,584,414		3,584,414
C.P.A. for Indo-Chinese Refugees	1994	17,186		17,186
Other Trust Funds	1994	67,591	188,100	255,691
Other Trust Funds	1995	106,802		106,802
Other Trust Funds	1996	31,205		31,205
Other Trust Funds	1997	338,073		338,073
Humanit. Asst. in former Yugoslavia	1996	4,539,723		4,539,723
Humanit. Asst. in former Yugoslavia	1997	9,335,450		9,335,450

Total EUROPEAN COMMISSION				-----
				22,841,086

				188,100

				23,029,186
				=====
Total INTER-GOVERNMENTAL				-----
				22,841,086

				188,100

				23,029,186
				=====
GRAND TOTAL				-----
				29,489,419

				2,384,910

				31,874,329
				=====

Schedule 3

General programmes
 Appropriations under the Annual Programme for the year ended 31 December 1998
 (United States dollars)

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries Obligations	Total	
Central, East & West Africa							
BENIN	1,335,400	(2,500)	941,065	2,273,965	2,127,440	103,024	43,501
BURKINA FASO	368,600		37,917	406,517	326,750	79,767	28,251
CAMEROON	626,400	(41,500)	32,631	617,531	568,753	150,449	116,549
CENTRAL AFRICAN REPUBLIC	3,265,200	(76,900)	308,950	3,505,250	2,922,552	556,525	26,173
CHAD	133,300			133,300	115,052	17,448	
CONGO	323,300			323,300	108,192	87,108	48,000
COTE D'IVOIRE	9,417,500	(460,900)	672,689	9,629,289	8,954,865	640,942	33,702
DEMOCRATIC REPUBLIC OF THE CONGO	5,975,400	(914,700)	(189,400)	4,671,300	3,126,157	1,267,115	458,028
DJIBOUTI	2,527,600	(600)	111,502	2,638,702	2,121,195	142,555	375,002
ERITREA	1,000,600		(120,135)	872,465	585,816	105,584	183,065
ETHIOPIA	20,090,000	(480,600)	(712,177)	18,897,223	16,080,316	1,500,035	1,316,872
GABON	187,100		8,460	191,560	129,938	44,826	17,596
GAMBIA	106,600		203,949	310,549	207,503	101,646	309,149
GHANA	1,874,900	(297,700)	101,306	1,678,506	1,301,792	237,688	139,026
GUINEA	23,639,600	(37,900)	(576,258)	23,025,442	16,927,230	2,711,071	3,387,561
GUINEA-BISSAU	498,000	(29,300)	(109,980)	358,720	309,200	48,244	357,646
KENYA	16,434,400	(16,300)	1,339,868	17,757,968	16,585,832	1,027,179	144,957
LIBERIA	3,066,200	(22,200)	21,626	3,065,626	2,401,872	96,655	569,501
MAI	168,700			168,700	129,215	19,685	14,960
MAURITANIA	311,900	(105,000)	116,631	323,731	308,083	11,547	19,600
NIGER	174,600			174,600	11,448	37,552	4,101
NIGERIA	916,200	(19,700)	317,920	1,214,420	1,119,259	88,661	1,207,920
SENEGAL	2,639,900	(307,200)	68,752	2,401,452	2,051,249	350,203	2,401,452
SIERRA LEONE	1,581,900	(486,500)	229,596	1,324,996	759,750	143,947	903,697
SOMALIA	142,100			142,100	128,637	5,063	133,700
THE SUDAN	9,799,400	(182,000)	398,121	10,015,521	6,632,665	864,813	9,497,478
TOGO	892,000	(85,000)	(37,567)	769,433	704,723	58,173	518,843
UGANDA	23,147,400	(180,600)	(1,409,774)	21,357,026	18,266,581	797,249	2,299,146
WEST AFRICA	196,000			196,000	96,436	48,564	145,000
Total CENTRAL, EAST & WEST AFRICA	131,844,600	(3,741,100)	1,544,096	128,647,596	107,107,191	11,306,157	118,493,548
							10,354,548

Description of appropriation section or programme	Appropriations				Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	Balance
Southern African Operations						Total	
ANGOLA	618,000		222,640	840,640	360,859	141,841	338,740
BOTSWANA	227,400	(3,400)	260,760	486,760	356,949	122,618	479,567
CONGO	421,500	(600)	212,150	633,050	546,180	31,728	5,201
DEMOCRATIC REPUBLIC OF THE CONGO	535,200		141,100	676,300	601,170	23,830	56,150
LESOTHO	22,000	(22,000)					51,300
MADAGASCAR	84,000			84,000	29,459	10,541	44,000
MALAWI	1,412,500	(4,200)	(167,846)	1,240,454	989,846	39,345	211,265
MOZAMBIQUE	912,400	(122,700)	56,988	846,688	737,371	32,398	76,919
NAMIBIA	1,005,400	(500)	46	1,004,946	914,755	37,791	952,546
SOUTH AFRICA	3,318,800	(300)	45,675	3,364,175	3,015,433	266,125	3,271,558
SWAZILAND	676,800	(100)	(127,798)	546,982	483,727	19,633	92,617
ZAMBIA	2,831,700		132,824	2,963,724	2,693,642	105,613	93,562
ZIMBABWE	922,700	(50,300)	(70,252)	882,148	674,541	85,911	165,269
						760,952	41,656
Total SOUTHERN AFRICAN OPERATIONS	12,986,400	(204,100)	795,503	13,487,803	11,351,530	907,174	1,229,099

Description of appropriation section or programme	Appropriations			Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations Total
Europe						
ALBANIA	390,500	(80)	297,145	687,565	587,316	23,659
ARMENIA	1,197,000	(401,600)	(9,093)	786,307	465,850	57,196
AUSTRIA	2,899,300	(181,500)	(52,587)	1,866,493	1,707,625	114,446
BALTIC STATES	970,600	(86,800)	(60,146)	884,000	438,190	79,610
BELARUS	635,500	(44,000)	(119,026)	651,466	553,006	22,666
BELGIUM	1,777,000	(52,015)	(119,026)	1,605,957	1,472,207	61,269
BULGARIA	1,220,700	(119,203)	1,101,417	1,101,417	1,019,970	59,366
CYPRUS	65,000	(1,000)	106,556	170,556	159,988	2,846
CZECH REPUBLIC	1,038,100	(36,600)	(7,985)	995,515	937,205	23,776
FRANCE	2,036,900	(82,100)	20,187	1,974,987	1,863,938	106,107
GERMANY	2,595,600	(96,100)	(60,720)	2,526,780	2,177,867	132,979
GREECE	1,631,500	(51,700)	(2,649)	1,576,751	1,408,622	57,628
HUNGARY	1,564,000	(800)	(318,373)	1,252,827	1,012,587	95,124
IRELAND	1,075,500	(41,179)	56,242	1,63,742	126,885	10,815
ITALY	1,770,200	(121,500)	61,522	1,810,343	1,603,894	36,364
LATVIA	130,600	(16,665)	164,665	176,185	169,604	2,644
MALTA	439,100	(56,242)	(56,242)	382,858	211,000	9,000
MOLDOVA, REPUBLIC OF	547,400	(62,900)	36,096	520,594	501,973	18,559
NETHERLANDS	229,400	(12,200)	(27,716)	189,482	183,213	6,269
OTHER COUNTRIES IN EUROPE	939,400	(1,400)	159,860	839,400	566,241	153,159
POLAND	756,600	(54,000)	59,484	917,060	873,180	43,880
PORTUGAL	456,100	(1200)	63,521	461,584	495,365	19,513
ROMANIA	1,151,100	(709,800)	(866,917)	1,234,421	1,112,891	87,160
RUSSIAN FEDERATION	9,301,400	(23,200)	27,080	8,066,683	7,315,193	239,957
SLOVAKIA	1,057,700	(48,700)	30,226	1,061,580	804,767	94,512
SLOVENIA	1,765,500	(49,200)	40,289	1,766,824	1,585,104	15,714
SPAIN	940,500	(33,500)	(74,706)	936,569	861,784	38,365
SWEDEN	1,252,000	(16,721)	34,935	1,143,792	1,074,875	53,916
SWITZERLAND	726,600	(26,985)	123,112	744,614	607,584	33,656
THE FORMER YUGOSLAV REP. MACEDONIA	1,427,500	(113,500)	(487,892)	1,277,603	850,090	96,116
TURKEY	4,172,100	(400)	58,709	4,546,692	4,122,242	326,449
UKRAINE	3,067,300	(5,200)	156,357	3,125,609	2,366,105	65,924
UNITED KINGDOM	1,430,400	(2,256,700)	385,593	1,583,557	1,572,320	10,231
Total EUROPE	40,695,799	(2,256,700)	385,593	46,746,593	41,018,510	2,168,597
						43,167,115
						3,559,478

Description of appropriation section or programme	Appropriations			E. expenditure			Balance
	Original app. EXCON	Reductions app. EXCON	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	Total
Special Oper. in former Yugoslavia							
AUSTRIA	96,600		29,903	126,783	125,592		125,592
BELGIUM	94,300	(57,300)	3,313	40,313	37,811	2,702	40,313
GERMANY	258,700	(151,400)	12,122	119,422	119,422		119,422
SWEDEN	97,600	(6,800)	(3,313)	85,287	84,870		84,870
YUGOSLAVIA	193,500			193,500	183,834	7,364	161,218
Total SP. OP. IN FORMER YUGOSLAVIA	740,700	(217,500)	42,105	565,305	521,329	10,066	531,615
							33,690

Description of appropriation section or programme	Appropriations			Revised	Expenditure		Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers		Disbursements /Deliveries	Unliquidated Obligations	
Asia & Oceania							
AUSTRALIA	1,042,600	(68,500)	(116,926)	856,974	819,882	16,747	631,629
BAHAGIA	699,000	(1,000)	27,966	725,966	667,316	43,374	710,690
CAMBODIA	110,200			110,200	82,745	16,235	15,276
CHINA	2,746,500	(77,400)	149,550	2,818,650	2,742,005	65,583	99,000
HONG KONG SAR	2,049,400	(545,800)	71,420	1,555,020	1,448,957	6,043	2,807,588
INDIA	2,946,300	(99,200)	4,091	2,851,191	2,143,973	97,829	155,000
INDONESIA	622,200	(56,800)	(49,264)	496,136	451,944	21,194	2,261,802
JAPAN	2,505,300	(106,400)	(96,978)	2,235,922	2,184,616	47,205	2,211,621
MALAYSIA	686,400	(56,300)	32,390	662,490	570,873	43,031	672,236
NEPAL	5,755,500	(66,000)	100,815	5,790,315	4,708,370	280,020	25,698
OTHER COUNTRIES IN ASIA	193,000	(17,600)	20,000	195,400	164,812	4,994,390	20,301
PAPUA NEW GUINEA	231,600			231,600	129,555	19,288	40,586
PHILIPPINES	600,500	(42,500)	(7,994)	750,086	664,387	19,445	76,300
SINGAPORE	89,700			89,700	52,183	10,547	140,000
SRI LANKA	56,000			56,000	45,504	12,754	64,937
THAILAND	4,680,700	(454,500)	(391,691)	3,755,789	2,669,961	256,454	24,763
							5,000
							830,274
Total ASIA & OCEANIA	25,140,700	(1,669,800)	(278,641)	23,192,259	18,040,923	1,041,165	4,111,071

^a Hong Kong Special Administrative Region of China

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	
Americas							
ARGENTINA	1,966,000	(300)	51,689	2,039,569	1,914,311	56,566	66,712
BELIZE	737,600	(103,900)	(82,835)	550,665	513,644	124	36,897
BOLIVIA	190,100			190,100	159,840	930	29,530
BRAZIL	1,756,700	(23,089)	(56,895)	1,676,716	1,558,324	1,980	216,412
CANADA	1,087,300	(1,900)	(40,145)	1,045,255	909,401	16,065	121,809
CHILE	192,900	(100)		192,900	167,250	2,750	22,900
COLOMBIA	630,600	(10,000)	159,550	159,450	147,874	11,576	159,450
COSTA RICA	350,600		(5,523)	414,677	414,677		414,677
CUBA	226,400	(40,200)		350,600	239,665	55,135	55,600
DOMINICAN REPUBLIC	226,100	(100)	4,232	136,200	113,286	14	22,900
EL SALVADOR	159,700			232,232	232,232		113,380
GUATEMALA	782,500		(156,638)	169,700	134,261	3,719	232,232
LATIN AMERICA, N. WESTERN	1,456,300		28,215	603,662	411,726	69,572	136,000
LATIN AMERICA, NORTHERN	139,900	(7,200)	(7,200)	1,486,515	953,175	183,475	481,300
LATIN AMERICA, SOUTHERN	9,313,400	(228,400)	(193,260)	132,700	53,340	22,783	1,138,650
MEXICO	125,500	(65,600)	(1,687)	8,871,720	8,206,132	415,702	76,063
NICARAGUA	21,500		21,658	50,213	46,930	6,368	267,886
PANAMA	151,300			21,658	21,658		895
PARAGUAY	3,578,500	(100)	7,200	150,500	14,666	6,529	2,305
PERU	114,300		311,500	120,416	120,416	17,210	20,874
UNITED STATES OF AMERICA	1,372,300	(81,700)	373,937	3,869,900	3,810,086	46,513	3,856,599
URUGUAY				114,300	101,855		33,301
VENEZUELA				1,664,537	1,599,731	60,954	12,445
Total AMERICAS	24,385,360	(605,369)	411,978	24,191,689	21,749,192	977,925	1,464,862

Description of appropriation section or programme	Appropriations			Expenditure		
	Original app. EXCON	Reductions app. EXCON	Transfers	Revised	Disbursements / Deliveries	Unliquidated Obligations
Total						
CASHAWANE						
AFGHANISTAN	422,000		(100,000)	322,000	1,753,982	1,922,910
ALGERIA	4,980,800	(1200)	(400,998)	4,571,602	3,449,104	102,550
CENTRAL ASIAN REPUBLICS	2,981,200	(319,900)	890,402	3,551,702	4,532,913	95,879
EGYPT	4,340,300	(74,600)	44,090	4,309,790	9,566,635	2,458,071
IRAN, ISLAMIC REP. OF	14,123,000	(172,600)	(1,097,024)	12,053,376	3,773,533	231,956
IRAQ	4,094,500	(553,600)	232,633	3,773,533	3,463,585	13,752
JORDAN	1,561,900		1,468	1,563,368	1,304,733	199,666
KAZAKHSTAN	250,000	(5,064)		244,936	170,494	20,492
KUWAIT	855,200	(100)	32,795	887,895	801,130	11,062
KYRGYZSTAN	600,000		6,903	606,903	480,160	66,335
LEBANON	1,713,000	(200)	718,738	2,431,538	2,404,469	19,019
LIBYAN ARAB JAMAHIRIYA	1,759,300	(100)	(124,631)	1,634,569	1,190,139	196,296
MIDDLE EAST	196,900			196,900	171,755	4,505
MOROCCO	275,000			275,000	236,009	5,991
PAKISTAN	12,267,000	(34,900)	891,413	13,123,513	11,521,591	711,459
SAUDI ARABIA	1,416,100	(45,200)	42,313	1,413,213	1,555,686	55,526
SYRIAN ARAB REPUBLIC	2,333,100	(102,300)	95,911	2,326,711	2,277,180	16,183
TAJIKISTAN	500,000		11,370	511,370	257,253	9,117
TUNISIA	326,500	(8,400)	(52,107)	267,993	233,256	37
TURKMENISTAN	200,000			200,000	173,789	1,901
UZBEKISTAN	307,000			307,000	280,619	2,901
YEMEN	2,211,900	(10,300)	512,356	2,713,956	2,822,614	86,942
Total CASHAWANE	57,714,700	(1,322,400)	1,690,798	56,083,098	47,657,364	6,039,520
						53,696,829
						6,386,264

Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements/Deliveries	Unliquidated Obligations	Total
Other Programmes							
OTHER PROGRAMMES	50,359,600	(295,400)	(9,376,125)	40,688,075	9,891,611	4,713,009	14,604,620
Total OTHER PROGRAMS	50,359,600	(295,400)	(9,376,125)	40,688,075	9,891,611	4,713,009	14,604,620
							26,083,455
							26,083,455
Description of appropriation section or programme	Appropriations			Expenditure			Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements/Deliveries	Unliquidated Obligations	Total
Headquarters							
DIV. OF FIN. MANAGEMENT SERVICES	3,942,700	(7,100)	(1,040,837)	2,807,563	2,834,077	53,486	2,807,563
DIV. OF HUMAN RESOURCES MGT.	1,932,300		70,859	2,011,189	1,981,275	29,913	2,011,188
DIV. OF INTERNATIONAL PROTECTION	375,500	(100)	29,700	405,000	396,154	8,645	405,000
DIVISION OF PROG. & OPS. SUPPORT	1,183,000	(2,000)	73,178	1,254,178	1,222,694	31,483	1,254,177
EXECUTIVE DIRECTION & MANAGEMENT	1,030,300		292,675	1,322,975	1,271,658	51,317	1,322,975
HEADQUARTERS OVERALL	24,549,700	(420,700)	1,113,218	25,242,218	25,149,821	1,092,665	25,242,186
JOINT UN ACTIVITIES	3,615,000	(60,600)	(1,175,029)	2,639,971	1,994,017	645,954	2,639,971
REG. BUREAU FOR AFRICA	2,982,100	(5,500)	(155,940)	2,765,560	2,687,639	77,921	2,765,560
REG. BUREAU FOR AMERICAS	108,300		52,069	477,569	447,866	29,702	477,568
REG. BUREAU FOR ASIA AND OCEANIA	192,400		5,453	113,753	110,214	3,539	113,753
REG. BUREAU FOR EUROPE	279,000		35,086	227,486	224,603	2,883	227,486
REGIONAL BUREAU FOR CASMANAME	76,900		21,211	333,371	315,466	17,905	333,371
				98,111	98,111		98,111
Total HEADQUARTERS	40,697,100	(495,000)	(623,156)	39,578,944	37,733,295	1,845,613	39,578,908
							36
Total ANNUAL PROGRAMME	395,000,000	(11,026,489)	(150,000)	383,873,511	301,320,762	30,754,184	332,074,966
							51,398,545

Schedule of appropriations under the Emergency Fund for the year ended 31 December 1998
(United States dollars)

Description of appropriation section or programme	Appropriations			Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations
Central, East & West Africa						
CHAD			260,000	260,000	152,331	107,669
GUINEA			600,000	600,000	581,269	18,731
KENYA			557,000	557,000	553,229	3,771
LIBERIA			368,904	368,904	360,184	8,720
WEST AFRICA			300,000	300,000	283,033	16,967
Total CENTRAL, EAST & WEST AFRICA			2,105,904	2,105,904	1,950,046	155,858
						2,105,904

Description of appropriation section or programme	Appropriations			Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations
Southern African Operations						
DEMOCRATIC REPUBLIC OF THE CONGO			943,258	943,258	848,662	94,596
Total SOUTHERN AFRICAN OPERATIONS			943,258	943,258	848,662	94,596
						943,258

Description of appropriation section or programme	Appropriations			Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations
Great Lakes						
BURUNDI			300,000	300,000	5,012	294,988
COUNTRIES IN CENTRAL AFRICA			396,364	396,364	366,623	29,741
KENYA			509,307	509,307	442,765	66,542
Total GREAT LAKES			1,205,671	1,205,671	814,400	391,271
						1,205,671

Description of appropriation section or programme	Appropriations				Expenditure			Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	Total	
Asia & Oceania								
CHINA			25,000	25,000	25,000		25,000	
VIET NAM			25,000	25,000	25,000		25,000	
Total ASIA & OCEANIA			50,000	50,000	50,000		50,000	
Description of appropriation section or programme	Appropriations				Expenditure			Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	Total	
Other Programs								
OTHER PROGRAMMES	25,000,000		(4,304,833)	20,695,167	120,657	1,109,343	1,230,000	19,465,167
Total OTHER PROGRAMS	25,000,000		(4,304,833)	20,695,167	120,657	1,109,343	1,230,000	19,465,167
Total EMERGENCY FUND	25,000,000			25,000,000	3,763,765	1,751,066	5,534,833	19,465,167

Schedule of appropriations under the Voluntary Repatriation Fund for the year ended 31 December 1998

(United States dollars)

Description of appropriation section or programme	Appropriations			Expenditure		Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations Total
Central, East & West Africa						
CHAD			40,000	40,000	22,733	17,267
COTE D'IVOIRE			1,300,000	1,300,000	1,300,000	0
GHANA			300,000	300,000	23,509	276,491
GUINEA			1,419,513	1,419,513	1,059,227	360,286
KENYA			340,000	340,000	305,201	34,799
MALI			1,356,000	1,356,000	1,356,000	0
NIGER			554,700	554,700	171,436	383,264
SIERRA LEONE			368,689	368,689	136,455	230,234
WEST AFRICA			600,000	600,000	373,907	226,093
Total CENTRAL, EAST & WEST AFRICA			6,278,902	6,278,902	4,750,468	1,528,434
						6,278,902

Description of appropriation section or programme	Appropriations			Expenditure		Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations Total
Southern African Operations						
ANGOLA			1,000,000	1,000,000	948,334	1,666
CONGO			50,000	50,000	46,713	3,287
ZAMBIA			50,000	50,000	7,305	42,615
Total SOUTHERN AFRICAN OPERATIONS			1,100,000	1,100,000	1,052,352	47,568
						1,100,000

Description of appropriation section or programme	Appropriations			Expenditure		Balance
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations Total
Europe						
RUSSIAN FEDERATION			100,000	100,000	79,157	20,843
Total EUROPE			100,000	100,000	79,157	20,843
						100,000

Description of appropriation section or programme	Appropriations				Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	Balance
AMERICAS							
CUBA			183,050	183,050	105,340	77,710	183,050
GUATEMALA			1,100,000	1,100,000	1,018,926	81,074	1,100,000
Total AMERICAS			1,283,050	1,283,050	1,124,266	158,784	1,283,050
Description of appropriation section or programme	Appropriations				Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	Balance
CASNAHANE							
AFGHANISTAN			2,000,000	2,000,000	1,236,205	763,795	2,000,000
Total CASNAHANE			2,000,000	2,000,000	1,236,205	763,795	2,000,000
Description of appropriation section or programme	Appropriations				Expenditure		
	Original app. EXCOM	Reductions app. EXCOM	Transfers	Revised	Disbursements /Deliveries	Unliquidated Obligations	Balance
Other Programs							
OTHER PROGRAMS	20,000,000		(10,761,952)	9,238,048			9,238,048
Total OTHER PROGRAMS	20,000,000		(10,761,952)	9,238,048			9,238,048
Total VOL. REPATRIATION FUND	20,000,000			20,000,000	8,242,528	2,519,424	9,238,048

Special accounts

Funds available for the year ended 31 December 1998

(United States dollars)

Description of appropriation section or programme	Funds Allocated		Expenditure		Balance
	Original	Revised	Disbursements/ Deliveries	Unliquidated Obligations	
Education Account					
BANGLADESH	16,700	18,700	2,898	5,899	9,903
BENIN	2,700	2,700			2,700
BURKINA FASO	5,100	5,100			5,100
BURUNDI	5,500	5,500			5,500
CAMEROON	12,900	12,900			12,900
CENTRAL AFRICAN REPUBLIC	19,100	19,100			19,100
DEMOCRATIC REPUBLIC OF THE CONGO	45,000	45,000			45,000
LATIN AMERICA, SOUTHERN	10,400	10,400	10,364	1	19,265
LIBERIA	26,900	26,900	4,780	16,220	35
NIGER	6,100	6,100			5,900
OTHER PROGRAMMES	35,000	35,000	661	34,339	6,100
PAPUA NEW GUINEA	4,500	4,500			4,500
SENEGAL	6,800	6,800			6,800
THE SUDAN	14,600	14,600	2,862	8,879	2,859
Total EDUCATION ACCOUNT	213,300	213,300	21,565	91,073	112,638
					100,662

Description of appropriation section or programme	Funds Available	Expenditure		Balance
		Disbursements/ Deliveries	Unliquidated Obligations	
STAFF HOUSING	1,712,130	202,678	76,911	1,432,541
Income Generating Activities				
SALE OF PI MATERIALS	1,247,783	197,158	202,842	847,783
Total INCOME GENERATING ACTIVITIES	1,247,783	197,158	202,842	847,783

Schedule 5

Special programmes (including trust funds)
Funds available for the year ended 31 December 1998
(United States dollars)

Description of appropriation section or programme	Funds Available	Expenditure		Balance
		Disbursements/ Deliveries	Unliquidated Obligations	
AFRICA				
East Africa & the Horn				
Emergency Op. in the Horn of Africa	27,299,250	19,334,579	3,211,366	4,753,263
Refugees in Djibouti	1,094			1,094
Refugees in Ethiopia	965,526	337,241	423,646	204,639
Refugees in Kenya	1,624,140	889,160	892,045	42,935
Ref. in the Unit. Rep. of Tanzania	57,119			57,119
Refugees in Uganda	1,329,176	841,216	102,612	385,348
Southern Africa				
Mozambican Repatr. Operation	175,658			175,658
Mozambicans in Malawi	302,531	139,074	20,926	142,531
Refugees in South Africa	2,091,256	844,314	96,686	1,150,256
West & Central Africa				
Great Lakes Operation excl. Rwanda	95,054,635	68,119,632	11,058,899	15,876,104
Angolan Repatriation Operation	11,631,214	9,523,184	1,108,652	999,378
Repatriation to Liberia	29,351,073	18,572,471	6,002,831	4,775,771
Malian Ref. in Burkina Faso	6,697			6,697
Ref. in Countries in Central Africa	978			978
Refugees in Dem. Rep. of the Congo	105,255			105,255
Liberians in Guinea	267,490	252,671	11,329	3,490
Refugees in Guinea Bissau	310,734	132,756	171,111	6,867
Refugees in Cote d'Ivoire	555,968	310,364	64,466	181,158
Refugees in Liberia	71,246			71,246
Refugees in Mali	23,707			23,707
Repat. & Reint. ref. fr. MLI & NGR	10,209,684	6,793,279	665,709	2,730,696
Refugees in Niger	440,905	168,438	191,562	80,905
Assist. to Return. & Ref. in Rwanda	52,127,306	33,125,532	5,835,559	13,166,215
Refugees in Senegal	180,569	160,209	4,210	16,150
Assistance for Sierra Leonean Ref.	10,395,225	4,457,272	3,207,146	2,730,807
Repatriation Togolese Refugees	565,799			565,799
Refugees in Dem. Rep. of the Congo	64,832			64,832
Africa Overall				
Education Fund	421,771	85,745	8,808	324,218
Environmental Activities in Africa	509,492	72,327	287,165	150,000

Description of appropriation section or programme	Funds Available	Expenditure		Balance
		Disbursements/ Deliveries	Unliquidated Obligations	
Total				
ASIA & OCEANIA				
Cambodian Returnees	7,984,830	5,171,490	1,091,316	1,722,024
C.P.A. for Indo-Chinese Refugees	12,109,560	7,140,196	1,275,119	3,694,245
Refugees in Asia	94,968	63,152	228	31,588
Myanmar Repat. from Bangladesh	1,744			1,744
Public Info. Activities in Japan	299,270	218,238	28,675	52,357
Repat. & Reint. of Myanmar Refugees	13,833,537	10,527,383	642,954	2,663,200
Refugees in Nepal	813,040	153,838	337,128	322,074
Ass. to Sri Lanka Ret./Displ. Pers.	9,158,441	7,832,854	601,201	724,386
Refugees in Thailand	20,090	20,090		
Thailand/Myanmar Border Operation	610,000	39,435	186,735	383,830
EUROPE				
Humanit. Asst. in former Yugoslavia	202,533,304	145,165,971	29,986,942	27,380,391
Public Awareness in Central Europe	39,999	20,685	19,314	39,999
CIS Activities - Europe	6,422,096	3,036,074	2,810,846	575,176
CIS Countries	30,533,740	24,582,016	1,609,624	4,342,100
Admin. Support in France	1,359,539	399,492		960,047
Refugees in Germany	59,848	38,213	11,787	9,848
Public Awareness in the U.K.	278,921	207,189	11,728	60,004
Public Awareness in Greece	13,000			13,000
Public Awareness in Italy	485,482	248,402	82,047	155,033
Refugees in Ireland	118,351	94,050	14,906	9,395
Refugee Magazine in Spain	53,487	49,972	3,428	87
Public Awareness in Spain	202,428	158,365		44,063
Refugees in Switzerland	71,023	42,025	972	28,026
Refugees in Turkey	147,328	77,446	69,882	
Refugees in former Yugoslavia	808,293			808,293
THE AMERICAS & CARIBBEAN				
Guatemalan Refugees	117,290			117,290
Repat. & Reint. of Guatemalan Ref.	6,649,513	5,639,020	220,692	789,801
Public Awareness in USA	150,079	149,999		80
Refugees in Colombia	76,923	18,819	49,691	8,413

Description of appropriation section or programme	Funds Available	Expenditure		Total	Balance
		Disbursements/ Deliveries	Unliquidated Obligations		
CASMANANE					
Afghan Repatriation Programme	13,290,564	11,361,109	608,645	11,969,754	1,320,810
Cyprus Operation	5,954,983	379,919		379,919	5,574,984
Saharawi Refugees in Algeria	81,957				81,957
Refugees in Islamic Rep. of Iran	1,669,695	388,271	161,729	550,000	1,114,695
Refugees in Iraq	2,343,923	595,317	280,683	786,000	1,557,923
Refugees in Mauritania	1,105,438	874,804	161,246	1,036,050	69,388
Repat. & Reint. of Tajik Refugees	5,465,207	3,105,540	1,372,912	4,478,452	986,755
West Sahara Repatriation Programme	7,481,906	3,938,735	386,939	4,325,674	3,156,232
OTHER PROGRAMMES					
Fund Raising/PI Activities	3,903,276	2,483,760	843,770	3,327,530	575,746
Japan Refugee Relief Fund	1,788,226				1,788,226
Italian Contingency Fund	132,226				132,226
Junior Professional Officers Field	12,818,340	6,005,539	492,374	6,497,913	6,320,427
Recruitment of Staff	29,297	24,329	4,895	29,224	73
Refugee Education DAFI	2,348,642	2,149,989	92,469	2,242,458	106,184
Workshops/Training/Seminars	244,188	605	90,800	90,605	153,583
Refugee Children	2,620,056	1,116,147	354,973	1,471,120	1,148,936
Refugee Women	371,940	9,924	144,996	154,920	217,020
Environmental Projects	4,605,520	1,425,780	623,352	2,049,132	2,756,388
Nansen Medal	200,000	100,000		100,000	100,000
Promotion of Refugee Law	78,622	59,092	834	59,926	18,696
Various Consultancy Contracts	571,816	269,384	9,052	278,436	293,380
Population Displacements	413,340	151,378	62,866	214,244	199,096
Project Preparation Fund	219,984		50,000	50,000	169,984
Refugee Aid and Development	181,113	49,979	79,572	129,551	51,562
Junior Professional Officers HQ	3,185,267	1,836,028	67,110	1,903,138	1,282,109
Awards	42,189				42,189
Enhancement Resettlement Activities	3,242,736	787,387	738,895	1,526,282	1,716,454
Self-Reliance through Micro-Finance	1,500,000				1,500,000
	617,471,825	412,279,894	79,067,277	491,347,171	126,124,654

Schedule 6

Status of prior years' projects

Obligations liquidated/outstanding as at 31 December 1998

(United States dollars)

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1998	Cancellations during 1998	Unliquidated Obligations
Annual Programme				
AFGHANISTAN				
ALBANIA	21,196	14,666		
ALGERIA	119,426	109,152		6,530
ANGOLA	2,748,547	1,989,325	10,274	
ARGENTINA	728		582,859	176,363
ARMENIA	55,261	1,932	728	
AUSTRALIA	221,408	105,771	53,329	
AUSTRIA	33,144	7,720	115,637	
AZERBAIJAN	152,458	50,027	25,424	
BALTIC STATES	77,464	21,985	102,431	
BANGLADESH	1,016,847	999,815	55,479	
BELARUS	160,010	73,320		17,032
BELGIUM	38,112	4,549	86,690	
BELIZE	95,061	42,672	33,563	
BENIN	36,718	17,576	52,389	
BOLIVIA	109,116	59,684	19,142	
BOTSWANA	800	375	36,447	12,985
BRAZIL	90		425	
BULGARIA	9,100	8,125	90	
BURKINA FASO	5,670		975	
CAMBODIA	70,311	52,900	5,670	
CAMEROON	25,906	4,687		17,411
CANADA	84,333	29,141	21,219	
CENTRAL AFRICAN REPUBLIC	42,092	40,592	16,892	38,300
CENTRAL ASIAN REPUBLICS	320,186	206,095	1,500	
CHAD	189,130	93,613	104,812	9,279
CHILE	34,327	20,117	95,517	
CHINA	1,966		14,210	
CONGO	112,123	44,352	1,966	
COSTA RICA	181,550	53,513	67,771	
COTE D'IVOIRE	4,428		106,109	21,928
CUBA	1,146,391	738,797	4,428	
CYPRUS	76,527	57,082	296,854	110,740
CZECH REPUBLIC	39		19,445	
DEMOCRATIC REPUBLIC OF THE CONGO	14,770	6,701	39	
DIV. OF PROGRAM & OPER. SUPPORT	1,734,023	1,202,095	5,969	2,100
DJIBOUTI	48,700	21,747	386,478	145,450
DOMINICAN REPUBLIC	483,169	360,801	26,953	
EGYPT	10,504	1,266	22,356	100,012
ERITREA	161,216	66,636	9,238	
ETHIOPIA	47,981	8,197	89,333	5,247
FIELD SUPPORT	2,255,742	1,620,710	38,000	1,784
FRANCE	275,182	192,131	573,525	61,507
GABON	85,441	60,458	82,971	
GAMBIA	56,806	21,459	24,983	
	99,863	99,663	35,347	

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1998	Cancellations during 1998	Unliquidated Obligations
GERMANY	75,011	15,131	59,880	
GHANA	208,890	36,848	172,042	
GREECE	30,040	22,805	7,235	
GUATEMALA	6,635	5,915	720	
GUINEA	743,539	581,048	159,113	3,378
GUINEA BISSAU	71,504	53,268	11,841	6,395
HEADQUARTERS	1,036,119	694,401	341,718	
HEADQUARTERS OVERALL	514,215	285,599	228,616	
HONG KONG SAR ^a	26,627	10,551	16,076	
HUNGARY	54,072	40,287	13,785	
INDIA	106,168	45,133	61,035	
INDONESIA	23,388	11,737	11,651	
IRAN, ISLAMIC REP. OF	2,924,801	2,474,617	450,184	
IRAQ	429,112	239,287	176,899	12,926
IRELAND	15,488		15,488	
ITALY	50,516	29,042	21,474	
JAPAN	17,002	11,237	5,765	
JORDAN	65,540	3,705	61,835	
KENYA	2,310,792	1,913,521	397,271	
KUWAIT	24,080	5,129	18,951	
KYRGYZSTAN	2,672	2,672		
LATIN AMERICA, N. WESTERN	46,164	19,246	10,000	16,918
LATIN AMERICA, NORTHERN	182,027	85,183	64,068	32,776
LATIN AMERICA, SOUTHERN	11,459	4,985	6,474	
LEBANON	18,163	6,515	11,648	
LIBERIA	91,290	56,557	34,733	
LIBYAN ARAB JAMAHIRIYA	423,422	56,915	366,507	
MADAGASCAR	5,514	689	4,825	
MALAWI	29,427	14,007	15,420	
MALAYSIA	23,663	3,672	19,991	
MALI	6,946	6,122	824	
MALTA	24,080	870	23,210	
MAURITANIA	70,009	32,570	16,752	20,687
MEXICO	391,509	333,878	57,631	
MIDDLE EAST	13,731	5,722	8,009	
MOLDOVA, REPUBLIC OF	61,900	36,600	25,300	
MOROCCO	7,730	6,644	1,086	
MOZAMBIQUE	30,759	30,759		
NAMIBIA	137,067	134,260	2,807	
NEPAL	208,986	154,896	51,195	2,985
NETHERLANDS	14,059	2,480	11,579	
NIGER	77,000	44,197		32,803
NIGERIA	102,534	42,146	60,388	
OTHER COUNTRIES IN ASIA	60,877	1,094	59,783	
OTHER COUNTRIES IN EUROPE	86,040	45,001	41,039	
OTHER PROGRAMMES	2,648,182	1,374,690	997,424	276,068

^a Hong Kong Special Administrative Region of China.

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1998	Cancellations during 1998	Unliquidated Obligations
PAKISTAN	672,184	430,551	238,967	2,666
PERU	500	250	250	
PHILIPPINES	46,540	20,740	25,800	
POLAND	28,917	12,360	16,557	
PORTUGAL	10,546	7,038	3,508	
ROMANIA	13,459	3,943	9,516	
RUSSIAN FEDERATION	241,159	166,373	69,205	5,581
SAUDI ARABIA	42,175	15,426	26,749	
SENEGAL	237,166	146,445	90,558	163
SIERRA LEONE	166,755	79,321	87,434	
SINGAPORE	5,174		5,174	
SLOVAKIA	72,274	54,003	18,271	
SLOVENIA	30,172	15,705	14,467	
SOMALIA	7,878	3,526		4,352
SOUTH AFRICA	386,361	114,921	87,217	184,223
SPAIN	31,065	16,267	14,798	
SRI LANKA	45		45	
SUDAN	2,232,982	881,473	1,226,007	325,502
SWAZILAND	22,491	4,737	17,754	
SWEDEN	65,091	10,078	55,013	
SWITZERLAND	103,248	69,839	33,409	
SYRIAN ARAB REPUBLIC	20,467	2,822	17,645	
TAJIKISTAN	41,710	41,710		
THAILAND	374,865	189,015	160,870	24,980
THE FORMER YUGOSLAV REP. OF MACEDONIA	319,826	163,101	156,725	
TOGO	64,832	23,300	37,432	4,100
TRAINING	623,424	145,062	478,362	
TUNISIA	7,275		7,275	
TURKEY	75,015	41,684	33,331	
TURKMENISTAN	40,731	40,405	326	
UGANDA	1,401,046	536,148	812,104	52,794
UKRAINE	129,703	60,534	49,867	19,302
UNITED KINGDOM	144,514	81,714	62,800	
UNITED REP. OF TANZANIA	115,486	45,928	69,558	
UNITED STATES OF AMERICA	218,041	168,333	49,708	
UZBEKISTAN	105,015	29,654	75,361	
VENEZUELA	30,526	27,670	2,856	
WEST AFRICA	38,764	3,071		35,693
YEMEN	222,995	66,561	155,424	1,010
YUGOSLAVIA	7,923	7,579	344	
ZAMBIA	144,975	44,022	100,160	793
ZIMBABWE	20,217	13,940	6,277	
Total ANNUAL PROGRAMME	34,536,063	21,276,437	11,666,863	1,592,763

Fund by Country/Area	Unliquidated Obligations 1 January	Payments during 1998	Cancellations during 1998	Unliquidated Obligations
Emergency Fund				
GHANA	380		380	
GUINEA	285,714			285,714
KENYA	1,499,500	1,499,500		
OTHER PROGRAMMES	559,618	431,628	127,990	
Total EMERGENCY FUND	2,345,212	1,931,128	128,370	285,714
Voluntary Repatriation Fund				
ALGERIA	780		780	
ANGOLA	1,840,277	1,461,456	378,821	
BURKINA FASO	199		199	
CHAD	28,131	28,131		
CUBA	15,431	3,885	11,546	
DOMINICAN REPUBLIC	7,835		7,835	
GEORGIA	184,905	125,802	59,103	
GUINEA	242,864	118,447		124,417
IRAQ	20,570	1,602	18,968	
KENYA	88,073	7,095	80,978	
LIBERIA	27,335		27,335	
LIBYAN ARAB JAMAHIRIYA	43,634	22,420	12,756	8,458
MIDDLE EAST	34,327		34,327	
NIGER	159,395	144,449	1,575	13,371
RUSSIAN FEDERATION	22,924	22,924		
SIERRA LEONE	150,870	33,021	117,849	
SRI LANKA	95,528	9,122	86,406	
TURKEY	77,099	52,784		24,315
UNITED KINGDOM	29,469	19,994		9,475
WEST AFRICA	2,569	1,075	1,494	
ZAMBIA	5,067	2,062	3,005	
Total VOL. REPATRIATION FUND	3,077,282	2,054,269	842,977	180,036
Education Account				
BANGLADESH	11,229	5,887	5,342	
BOTSWANA	17,996	16,243	1,753	
BURKINA FASO	8,723	2,270		6,453
CENTRAL AFRICAN REPUBLIC	9,600	8,454		1,146
CONGO	9,535		9,535	
DEMOCRATIC REPUBLIC OF THE CONGO	61,247	23,096	3,634	34,517
DOMINICAN REPUBLIC	1,046			1,046
GHANA	6,233	3,146	3,087	
KENYA	952		952	
LIBERIA	22,421	8,529	13,892	
OTHER PROGRAMMES	33,246	17,866	15,380	
PAPUA NEW GUINEA	326		326	
SUDAN	4,743	4,244	499	
Total EDUCATION ACCOUNT	187,297	89,735	54,400	43,162
Staff Housing Revolving Fund				
OTHER PROGRAMMES	133,123	73,066	60,057	
Total STAFF HOUSING	133,123	73,066	60,057	
Income Generating Activities				
OTHER PROGRAMMES	305,698	182,639	123,059	
Total INCOME GENERATING	305,698	182,639	123,059	
GRAND TOTAL	40,584,675	25,607,274	12,875,726	2,101,675

Schedule 6

Special programmes (including trust funds)

Status of prior years' projects

Obligations liquidated/outstanding for the year ending 31 December 1998

(United States dollars)

Description of appropriation section or programme	Unliquidated Obligations 1st January	Payments during 1998	Cancellations during 1998	Unliquidated Obligations
AFRICA				
East Africa & the Horn				
Emergency Op. in the Horn of Africa	5,699,383	1,679,842	3,589,517	430,024
Refugees in Ethiopia	1,784,607	1,568,091	107,571	108,945
Refugees in Kenya	71,737	40,202	31,535	
Reafforestation in the Sudan	131,815	58,059		73,756
Ref. in the Unit. Rep. of Tanzania	16,300	3,614		12,686
Refugees in Uganda	33,894	18,218	15,676	
Southern Africa				
Mozambican Repatr. Operation	3,456	2,106	1,350	
Mozambicans in Malawi	19,094	19,077	17	
Refugees in Namibia	47,873	31,324		16,549
Refugees in South Africa	186,313	176,057	8,879	1,377
West & Central Africa				
Great Lakes Operation excl. Rwanda	39,340,584	24,405,023	11,663,049	3,272,512
Angolan Repatriation Operation	2,061,177	1,515,283	481,855	64,039
Repatriation to Liberia	5,350,618	2,139,083	2,532,187	679,348
Ref. in Countries in Central Africa	978		978	
Liberians in Guinea	26,988	25,496	1,492	
Refugees in Cote d'Ivoire	131,329	81,700	49,629	
Repatr. to Mali & Niger- Africa	1,029,411	827,104	162,132	40,175
Assist. to Return. & Ref. in Rwanda	13,905,807	11,335,976	1,312,686	1,257,145
Refugees in Senegal	64,362	46,573	17,789	
Assistance for Sierra Leonean Ref.	158,377	50,459	107,918	
Repatriation Togolese Refugees	115,285	16,698	98,587	
Refugees in Dem. Rep. of the Congo	631,716		631,716	
Africa Overall				
Education Fund	5,738		5,738	
Environmental Activities in Africa	431,004	206,423	171,117	53,464
ASIA & OCEANIA				
Cambodian Returnees	1,059,268	882,035	172,301	4,932
C.P.A. for Indo-Chinese Refugees	1,927,044	1,421,564	502,449	3,031
Refugees in Asia	12,390	12,390		
Myanmar Repatr. from Bangladesh	542,124	242,238	299,886	
Environmental Activities in Asia	10,522	9,222	1,300	
Public Info. Activities in Japan	67,127	42,053		25,074
Sri Lankan Returnees	71,836	62,362	9,474	
Refugees in Nepal	137,093	126,771	10,322	
Refugees in Thailand	803,200	689,268	113,932	

Description of appropriation section or programme	Unliquidated Obligations 1st January	Payments during 1998	Cancellations during 1998	Unliquidated Obligations
EUROPE				
Humanit. Asst. in former Yugoslavia	21,207,229	11,388,086	9,789,436	29,707
CIS Activities - Europe	2,233,087	999,272	923,125	310,690
Admin. Support in France	58,685	41,264	17,421	
Refugees in Germany	12,057	2,209	9,848	
Public Awareness in the U.K.	65,125	49,259	15,866	
Public Awareness in Italy	160,910	148,777	12,133	
Refugee Magazine in Spain	23,213	14,022	9,191	
THE AMERICAS & CARIBBEAN				
Guatemalan Refugees	97,846	8,533	89,313	
Guatemalan Returnees from Mexico	584,975	404,323	180,652	
CASHANAME				
Afghan Repatriation Programme	3,710,942	2,015,929	1,691,953	3,060
Cyprus Operation	1,904,874	625,362	1,279,512	
Saharawi Refugees in Algeria	28,880	4,531		24,349
CIS Activities - CASHANAME	15,290	11,441	3,849	
Refugees in Islamic Rep. of Iran	48,383	43,584		4,799
Refugees in Iraq	299,177	148,822		150,355
Refugees in Mauritania	317,816	98,627	16,987	202,202
Repatri. to Mali & Niger- CASHANAME	98,385		98,385	
Repatriation of Tajik Refugees	329,139	96,179	217,700	15,260
West Sahara Repatriation Programme	16,957	11,317	5,640	
OTHER PROGRAMMES				
Fund Raising/PI Activities	752,402	363,663	384,681	4,058
Junior Professional Officers Field	521,323	127,168	394,155	
Administrative Overheads	63,188	41,433	21,755	
Refugee Education DAFI	21,598	12,125	9,265	208
Refugee Children	2,760	2,760		
Refugee Women	120,987	45,690	78,000	5,297
Environmental Projects	478,776	98,482	380,294	
Various Consultancy Contracts	54,471	34,721	19,750	
Population Displacements	28,778	7,916	20,862	
Project Preparation Fund	87,961	10,444	77,517	
Refugee Aid and Development	5,000		5,000	
Junior Professional Officers HQ	52,780	16,064	36,716	
Enhancement Resettlement Activities	67,774		62,774	5,000
OTHER PROGRAMMES				
CIS Programme Activities	75,075	14,336	60,739	
Telecommunications	180,105	16,090	164,015	
	109,604,398	64,636,740	38,169,616	6,798,042

Schedule 7

Loans made to or on behalf of refugees

(United States dollars)

	For the Year 1996	Cumulative to 31 December 1996	
Total loans made	-	16,362,777	
Adjustments			
Unused funds refunded by Implementing Agencies	-	(817,068)	
Transferred to the Refugee Committee established with Austrian Ministry of Interior	-	(4,105,721)	
Exchange differences	(56,458)	<u>5,872,730</u>	17,312,710
Liquidations			
Repayments	(140,682)	(14,103,387)	
Write offs/conversion into grants	-	(803,765)	
Agencies collection fees and charges	(17,167)	<u>(606,425)</u>	(15,513,577)
Total loans outstanding at 31.12.96			1,799,141
Of which refundable upon receipt to:			
- Implementing Agencies for collection fees			<u>(292,193)</u>
Total loans refundable to UNHCR at 31.12.96			1,506,948 a =====

a Breakdown by source of funds:

- Major aid programmes	1,506,481
- Trust funds	<u>467</u>
	1,506,948 =====

Schedule 8

Cash and term deposits as at 31 December 1998

(United States dollars)

Banks	Period	Annual percentage rate	Maturity	Amount	Accrued interest
DEPOSIT ACCOUNTS					
Skandinaviska Enskilda Banken, London	76 days	5.12500	14.01.99	10,000,000	91,111
Fuji Bank, London	60 days	6.40625	08.01.99	6,000,000	55,521
Unibank, Copenhagen	55 days	5.35000	06.01.99	7,000,000	50,974
Unibank, Copenhagen	60 days	5.35000	11.01.99	7,000,000	50,974
The Bank of Tokyo-Mitsubishi, London	61 days	5.93750	13.01.99	6,000,000	47,500
Deutsche Girozentrale Int. SA, Luxembourg	64 days	5.39000	19.01.99	6,000,000	40,425
Banque Paribas (Suisse) SA, Geneva	63 days	5.22000	25.01.99	5,000,000	27,550
Banque Paribas (Suisse) SA, Geneva	65 days	5.22000	27.01.99	5,000,000	27,550
Skandinaviska Enskilda Banken, London	65 days	5.21875	29.01.99	7,000,000	36,531
The Bank of Tokyo-Mitsubishi, London	81 days	5.68750	16.02.99	7,000,000	37,601
Standard Chartered Bank, London	45 days	5.18750	14.01.99	6,000,000	26,802
Standard Chartered Bank, London	63 days	5.12500	01.02.99	6,000,000	26,479
Fuji Bank, London	37 days	5.81250	21.01.99	7,000,000	18,083
The Sanwa Bank Ltd., London	31 days	5.56250	15.01.99	6,000,000	14,833
The Bank of Tokyo-Mitsubishi, London	29 days	5.50000	14.01.99	5,000,000	11,458
The Sanwa Bank Ltd., London	19 days	5.87500	04.01.99	5,000,000	12,240
Generale de Banque, Brussels	17 days	5.75000	04.01.99	14,000,000	29,069
Generale de Banque, Brussels	32 days	5.46000	19.01.99	7,000,000	13,802
Bank of America, London	62 days	5.18750	18.02.99	7,000,000	13,115
Bank of Montreal, London	31 days	5.40000	21.01.99	7,000,000	10,500
Standard Chartered Bank, London	53 days	5.12500	12.02.99	10,000,000	14,236
The Bank of Tokyo-Mitsubishi, London	33 days	6.56250	25.01.99	8,000,000	9,889
Svenska Handelsbanken, Stockholm					
NOK 16,000,000--	14 days	9.00000	07.01.99	2,124,834	3,718
ABN AMRO Bank, The Hague					
NLG 2,000,000--	08 days	3.10000	06.01.99	1,041,667	179
The Sanwa Bank Ltd., London	08 days	6.00000	07.01.99	7,500,000	1,250
UBS SA, Geneva					
CHF 1,000,000--	05 days	1.15000	04.01.99	709,220	23
Svenska Handelsbanken, Stockholm					
NOK 10,000,000--	07 days	8.70000	07.01.99	1,328,021	-
				166,703,742	671,411
				*****	*****

Schedule 9

Cash and term deposits 1994-1998

(Thousands of United States dollars)

<u>Cash Deposit on 31 December</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
Cash and Current Accounts	20,239	28,244	16,666	14,544	12,956
48 Hours Accounts	35,437	10,074	765	892	-
Deposit Accounts	<u>227,902</u>	<u>262,506</u>	<u>205,405</u>	<u>207,104</u>	<u>166,784</u>
	<u>283,585</u>	<u>300,824</u>	<u>222,836</u>	<u>222,450</u>	<u>179,660</u>
 <u>Average in hand during year</u>					
In Current Accounts	33,593	30,565	41,916	36,954	31,774
Invested (Call & Time Deposit, Securities)	<u>266,257</u>	<u>244,315</u>	<u>227,470</u>	<u>196,666</u>	<u>122,381</u>
	<u>300,550</u>	<u>274,880</u>	<u>269,386</u>	<u>233,620</u>	<u>154,155</u>
 <u>Interest earned</u>					
On Current Accounts	846	1,064	1,158	823	984
On Invested Funds	<u>13,648</u>	<u>14,251</u>	<u>11,848</u>	<u>11,813</u>	<u>6,758</u>
	<u>14,494</u>	<u>15,315</u>	<u>13,006</u>	<u>11,836</u>	<u>7,662</u>
 <u>Average rate of interest earned</u>					
On Funds in Hand and Bank	4.82%	5.57%	4.83%	5.07%	4.97%
On Invested Funds	5.11%	5.83%	5.21%	5.60%	5.52%

Schedule 10

Non-convertible currency holdings as at 31 December 1998

Country ^a	Currency	US\$ Equivalent
Afghanistan	Afghanis	16,127.01
Albania	Leks	4,030.18
Burundi	Francs	9,037.24
Congo, Democratic Republic of the	Franc Congolais	6,602.98
Egypt, Arab Republic of	Pounds	13,053.46
Ethiopia	Birr	4,090.43
Iran, Islamic Republic of	Rials	197,623.73
Iraq	Dinars	4,056.41
Mauritania	Ouguiyas	7,932.66
Mozambique	Meticais	8,985.02
The Sudan	Pounds	3,707.77
Tajikistan	Tajik Roubles	2,973.80
Turkmenistan	Manat	886.25
Uzbekistan	Som	289.66
Viet Nam	Dongs	2,482.03
Yugoslavia, Federal Republic of	New Dinars	5,574.99
Zambia	Kwachas	2,148.61
	Total	289,602.23

^a Countries that have not accepted the obligations of article VIII, sections 2, 3 and 4, of the Articles of Agreement of the International Monetary Fund.

Appendix

1998 extrabudgetary in-kind donations

(United States dollars)

----- Donor -----	
Germany	331,040
Norway	1,323,144
Saudi Arabia	36,985
Switzerland	571,915
United States of America	58,368
Canadian Feed the Children Society (CAN)	1,267,606
Danish Refugee Council (DEN)	643,861
E. T. E. X. (BEL)	200,000
Egyptian Red Crescent Society (ARE)	14,749
Fuji Optical Co., Ltd. (JPN)	56,330
Lutheran World Relief (USA)	2,184,836
Aktion Hessen Hilft (GFR)	55,879

TOTAL	6,744,713

